Customs Tariff Act 1995

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This compilation is in 7 volumes

Volume 1:	**sections 1–22** **Schedule 2** **Schedule 3 (Chapters 1–15)**
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Each volume has its own contents

This compilation was rectified to take into account retrospective amendments made by Act No. 71, 2024. The original compilation is available in the replacement history on the Federal Register of Legislation.

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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 25 October 2023 (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 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 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 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If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.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 15.

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, 10A, 11, 12, 13, 14 or 15.

Rates of duty under Schedules 3, 4A, 5, 6, 6A, 7, 8, 8A, 8B, 9, 9A, 10, 10A, 11, 12, 13, 14 and 15, 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 10A sets out the rate of duty for Indian 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.

Schedule 15 sets out the rate of duty for UK 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
(ha) the third column of the table in Schedule 10A; 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

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(l) the third column of the table in Schedule 14; or

(m) the third column of the table in Schedule 15.

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) an instrument made (whether before or after the commencement of this Act) under 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*.

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

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.

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6 Tariff classification

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

(a) in whose third column a rate of duty is set out; and

(b) under which the goods are classified.

7 Rules for classifying goods in Schedule 3

(1) The Interpretation Rules must be used for working out the tariff classification under which goods are classified.

(2) If the letters "NSA" are specified in relation to a description of goods in the second column of a subheading of a heading, the goods described do not include any goods prima facie classified under a preceding subheading of that heading whose second column begins with the same number of dashes as the first-mentioned subheading.

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

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

Note 2: The text of the Convention is set out in Australian Treaty Series 1988 No. 30. In 2006, the text of a Convention in the Australian Treaty Series was accessible through the Australian Treaties Library on the AustLII 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:

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(a) the item under which the least amount of duty would be payable in respect of the goods; or

(b) if there are 2 or more such items, the last occurring such item.

(3) For the purposes of Schedule 4:

(a) a reference to a Tariff Concession Order includes a reference:

(i) to a commercial tariff concession order made under Part XVA of the *Customs Act 1901* as in force immediately before the commencement of the *Customs Legislation (Tariff Concessions and Anti-Dumping) Amendment Act 1992*; and

(ii) to a commercial tariff concession order made under that Part as continued in force by section 20 of the *Customs Legislation (Tariff Concessions and Anti-Dumping) Amendment Act 1992*; and

(b) a reference to section 269Q of the *Customs Act 1901* includes a reference:

(i) to subsection 269C(1A) of the *Customs Act 1901* as in force immediately before the commencement of the *Customs Legislation (Tariff Concessions and Anti-Dumping) Amendment Act 1992*; and

(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, 10A, 11, 12, 14 or 15, 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.

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(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.

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

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(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

(bfa) the third column of an item in the table in Schedule 10A 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; or

(bk) the third column of an item in the table in Schedule 15 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

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

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(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; or
(o) the third column of that item in the table in Schedule 15;

as the case may be in relation to that rate.

(2) If a rate of duty set out in:
(a) the third column of a tariff classification under which goods are classified; or
(b) the third column of an item in Schedule 4 that applies to goods; or
(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

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(bfa) the third column of an item in the table in Schedule 10A 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; or

(bk) the third column of an item in the table in Schedule 15 that applies to goods;

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

(c) that rate is to be taken to be so set out only in respect of goods so entered on or after that day; and

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

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

For the purposes of this Act:

(a) a country specified in column 1 of 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

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(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.

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*.

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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*.

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*.

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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*.

13GA When goods are Indian originating goods

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

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*.

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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*.

13M When goods are UK originating goods

For the purposes of this Act, goods are UK originating goods if, and only if, they are UK originating goods under Division 1P 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

(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

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(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; and

(m) a rate of duty set out in a rate column in Schedule 4 applies in relation to the United Kingdom if "UK" 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

(viiia) are not Indian originating goods; and

(ix) are not Japanese originating goods; and

(x) are not Chinese originating goods; and

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(xi) are not Hong Kong originating goods; and

(xii) are not RCEP originating goods; and

(xiii) are not UK 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:

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(i) subject to subparagraphs (ii) and (iii)—by reference to the general rate of duty set out in the third column of the tariff classification under which the goods are classified; or

(ii) subject to subparagraph (iii), if a rate of duty that applies in relation to Developing Countries specified in Part 4 of Schedule 1 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

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the tariff classification under which the goods are classified—by reference to that rate of duty; or

(ii) otherwise—Free;

(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:

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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 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

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(ii) otherwise—Free;

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

(ii) otherwise—Free;

Note: See also subsections (4AC) and (4AD).

(q) if the goods are Japanese 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 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).

(u) subject to section 16A, if the goods are UK 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 15—by reference to the rate of duty set out in column 3 of that item; or

(ii) otherwise—Free.

Note: See also subsection (4C).

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

(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

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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.

(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.

Indian originating goods

(4AC) For the purposes of Schedule 10A:

(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.

(4AD) If column 2 of an item in the table in Schedule 10A includes "(prescribed goods only)", subparagraph (1)(pa)(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 10A 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.

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Regional Comprehensive Economic Partnership (RCEP) originating goods

(4A) For the purposes of Schedule 14:

(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

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(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

(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.

UK originating goods

(4C) For the purposes of Schedule 15:

(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 6 is a reference to the fifth calendar year beginning after the commencement of this subsection.

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

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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.

16A Suspension of preferential tariff for UK originating goods—safeguard goods

Duty rates

(1) Despite paragraph 16(1)(u), the duty in respect of goods that are:

(a) safeguard goods specified in a notice made by the Minister under this section; and

(b) imported into Australia during the period specified in the notice;

must be worked out by reference to the general rate set out in the third column of the tariff classification under which the goods are classified.

Notice

(2) The Minister may, by legislative instrument, make a notice specifying one or more safeguard goods, and a period, for the purposes of subsection (1).

(3) The Minister may do so only if the Minister is satisfied that goods equivalent to those safeguard goods will, under a law of the United Kingdom, be subject to a global safeguard measure referred to in Section C of Chapter 3 of the Agreement if imported into the United Kingdom from Australia during the period.

(4) The Minister must not specify a period starting before the commencement of the notice.

Definitions

(5) In this section:

Agreement has the same meaning as in subsection 153ZRB(1) of the *Customs Act 1901*.

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safeguard goods means UK originating goods that are classified to a heading or subheading in Schedule 3 that is specified in column 2 of any of items 150 to 238 in the table in Schedule 15.

17 Rates for goods with constituents etc.

(1) Subject to sections 18, 20 and 22, if the tariff classification under which goods are classified contains 2 or more phrases that describe goods and begin with the words "In respect of"', the duty payable in respect of the first-mentioned goods is:

(a) if the first-mentioned goods have as constituents goods to which 2 or more of the phrases relate—the sum of the amounts of the duty, worked out in accordance with subsection (3), in respect of each of the goods to which those phrases respectively relate; or

(b) if the first-mentioned goods are, or have as constituents, goods to which only one phrase relates—the amount of duty, worked out in accordance with subsection (3), in respect of the goods to which that phrase relates.

(2) If the words "In respect of remainder" appear in a tariff classification under which goods are classified, those words constitute a phrase for the purposes of this section and the word "remainder" appearing in that phrase must be taken to be a description of:

(a) all goods that can be constituents of goods that can be classified under the tariff classification; and

(b) all goods that can be classified under the tariff classification;

other than goods to which another phrase contained in that tariff classification relates.

(3) The duty in respect of constituent goods to which a phrase referred to in subsection (1) relates worked out in accordance with section 17 must be worked out as if:

(a) the tariff classification under which the complete goods are classified were the tariff classification that contained that phrase; and

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(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

(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

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(ga) under an item in the table in Schedule 10A 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; or

(l) under an item in the table in Schedule 15 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

(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

(viiia) are not Indian 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; and

(xiii) are not UK 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;

(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

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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

(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:

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(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

(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:

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(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;

(pa) if the goods are Indian originating goods:

(i) if a rate of duty that applies in relation to India 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

(ii) otherwise—Free;

(t) if the goods are RCEP originating goods:

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(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;

(u) if the goods are UK originating goods:

(i) if a rate of duty that applies in relation to the United Kingdom is 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.

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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 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 2025; 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

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

(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 beginning on 4 July 2022 and ending at the end of 3 July 2024;

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

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regulations is set out in the third column of that tariff classification;

by reference to that rate of duty; or

(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).

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(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 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 subsection;

(b) the rate column of an item in the table in Schedule 4A, 5, 6, 6A, 7, 8, 8A, 8B, 9, 9A, 10, 10A, 11, 12, 13, 14 or 15 that relates to a subheading in Schedule 3 specified in the table at the end of this subsection.

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, 10A, 11, 12, 13, 14 or 15 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 2023, 1 September 2024 and 1 September 2025 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) 1.05, if the indexation day is 1 September 2023, 1 September 2024 or 1 September 2025; 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.

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:

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(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, 10A, 11, 12, 13, 14 or 15 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, 10A, 11, 12, 13, 14 or 15 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—0.000675; or

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(b) for a day on or after the second replacement day and before the third replacement day—0.00065; or

(c) for a day on or after the third replacement day and before the fourth replacement day—0.000625; or

(d) for a day on or after the fourth replacement day—0.0006.

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 1 September 2023.

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

(a) 1 September 2024; or

(b) if, in relation to the indexation day that is 1 September 2024, 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 2025; or

(b) if, in relation to the indexation day that is 1 September 2025, 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 2026; or

(b) if, in relation to the indexation day that is 1 September 2026, subsection 19AB(7) has the effect of replacing a rate of duty on a later day—that later day.

Application of applicable rate

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

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(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

(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;

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(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
(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

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(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

(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

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(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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Schedule 3—Classification of goods and general and special rates of duty

Note 1: See sections 15 and 16.

Note 2: The text in this Schedule 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 3: 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).

Section I—Live animals; animal products

Notes.

1.- Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.

2.- Except where the context otherwise requires, throughout this Schedule any reference to “dried” products also covers products which have been dehydrated, evaporated or freeze-dried.

Chapter 1—Live animals

Note.

1.- This Chapter covers all live animals except:
(a) Fish and crustaceans, molluscs and other aquatic invertebrates, of 0301, 0306, 0307 or 0308;
(b) Cultures of micro-organisms and other products of 3002; and
(c) Animals of 9508.

0101	LIVE HORSES, ASSES, MULES AND HINNIES:	
0101.2	-Horses:	
0101.21.00	--Pure-bred breeding animals	Free

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0101.29.00	--Other	Free
0101.30.00	-Asses	Free
0101.90.00	-Other	Free
0102	LIVE BOVINE ANIMALS:	
0102.2	-Cattle:	
0102.21.00	--Pure-bred breeding animals	Free
0102.29.00	--Other	Free
0102.3	-Buffalo:	
0102.31.00	--Pure-bred breeding animals	Free
0102.39.00	--Other	Free
0102.90.00	-Other	Free
0103	LIVE SWINE:	
0103.10.00	-Pure-bred breeding animals	Free
0103.9	-Other:	
0103.91.00	--Weighing less than 50 kg	Free
0103.92.00	--Weighing 50 kg or more	Free
0104	LIVE SHEEP AND GOATS:	
0104.10.00	-Sheep	Free
0104.20.00	-Goats	Free
0105	LIVE POULTRY, THAT IS TO SAY, FOWLS OF THE SPECIES *Gallus domesticus*, DUCKS, GEESE, TURKEYS AND GUINEA FOWLS:	
0105.1	-Weighing not more than 185 g:	
0105.11.00	--Fowls of the species *Gallus domesticus*	Free
0105.12.00	--Turkeys	Free
0105.13.00	--Ducks	Free
0105.14.00	--Geese	Free
0105.15.00	--Guinea fowls	Free

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0105.9	-Other:	
0105.94.00	--Fowls of the species *Gallus domesticus*	Free
0105.99.00	--Other	Free
0106	OTHER LIVE ANIMALS:	
0106.1	-Mammals:	
0106.11.00	--Primates	Free
0106.12.00	--Whales, dolphins and porpoises (mammals of the order *Cetacea*); manatees and dugongs (mammals of the order *Sirenia*); seals, sea lions and walruses (mammals of the suborder *Pinnipedia*)	Free
0106.13.00	--Camels and other camelids (*Camelidae*)	Free
0106.14.00	--Rabbits and hares	Free
0106.19.00	--Other	Free
0106.20.00	-Reptiles (including snakes and turtles)	Free
0106.3	-Birds:	
0106.31.00	--Birds of prey	Free
0106.32.00	--Psittaciformes (including parrots, parakeets, macaws and cockatoos)	Free
0106.33.00	--Ostriches; emus (*Dromaius novaehollandiae*)	Free
0106.39.00	--Other	Free
0106.4	-Insects:	
0106.41.00	--Bees	Free
0106.49.00	--Other	Free
0106.90.00	-Other	Free

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Chapter 2—Meat and edible meat offal

Note.

1.- This Chapter does not cover:

(a) Products of the kinds described in 0201 to 0208 or 0210, unfit or unsuitable for human consumption;

(b) Edible, non-living insects (0410);

(c) Guts, bladders or stomachs of animals (0504.00.00) or animal blood (0511 or 3002); or

(d) Animal fat, other than products of 0209 (Chapter 15).

0201	MEAT OF BOVINE ANIMALS, FRESH OR CHILLED:	
0201.10.00	-Carcasses and half-carcasses	Free
0201.20.00	-Other cuts with bone in	Free
0201.30.00	-Boneless	Free
0202	MEAT OF BOVINE ANIMALS FROZEN:	
0202.10.00	-Carcasses and half-carcasses	Free
0202.20.00	-Other cuts with bone in	Free
0202.30.00	-Boneless	Free
0203	MEAT OF SWINE, FRESH, CHILLED OR FROZEN:	
0203.1	-Fresh or chilled:	
0203.11.00	--Carcasses and half-carcasses	Free
0203.12.00	--Hams, shoulders and cuts thereof, with bone in	Free
0203.19.00	--Other	Free
0203.2	-Frozen:	
0203.21.00	--Carcasses and half-carcasses	Free
0203.22.00	--Hams, shoulders and cuts thereof, with bone in	Free
0203.29.00	--Other	Free

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0204	MEAT OF SHEEP OR GOATS, FRESH, CHILLED OR FROZEN:	
0204.10.00	-Carcasses and half-carcasses of lamb, fresh or chilled	Free
0204.2	-Other meat of sheep, fresh or chilled:	
0204.21.00	--Carcasses and half-carcasses	Free
0204.22.00	--Other cuts with bone in	Free
0204.23.00	--Boneless	Free
0204.30.00	-Carcasses and half-carcasses of lamb, frozen	Free
0204.4	-Other meat of sheep, frozen:	
0204.41.00	--Carcasses and half-carcasses	Free
0204.42.00	--Other cuts with bone in	Free
0204.43.00	--Boneless	Free
0204.50.00	-Meat of goats	Free
0205.00.00	MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN	Free
0206	EDIBLE OFFAL OF BOVINE ANIMALS, SWINE, SHEEP, GOATS, HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN:	
0206.10.00	-Of bovine animals, fresh or chilled	Free
0206.2	-Of bovine animals, frozen:	
0206.21.00	--Tongues	Free
0206.22.00	--Livers	Free
0206.29.00	--Other	Free
0206.30.00	-Of swine, fresh or chilled	Free
0206.4	-Of swine, frozen:	
0206.41.00	--Livers	Free
0206.49.00	--Other	Free
0206.80.00	-Other, fresh or chilled	Free
0206.90.00	-Other, frozen	Free

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0207	MEAT AND EDIBLE OFFAL, OF THE POULTRY OF 0105, FRESH, CHILLED OR FROZEN:	
0207.1	-Of fowls of the species *Gallus domesticus*:	
0207.11.00	--Not cut in pieces, fresh or chilled	Free
0207.12.00	--Not cut in pieces, frozen	Free
0207.13.00	--Cuts and offal, fresh or chilled	Free
0207.14.00	--Cuts and offal, frozen	Free
0207.2	-Of turkeys:	
0207.24.00	--Not cut in pieces, fresh or chilled	Free
0207.25.00	--Not cut in pieces, frozen	Free
0207.26.00	--Cuts and offal, fresh or chilled	Free
0207.27.00	--Cuts and offal, frozen	Free
0207.4	-Of ducks:	
0207.41.00	--Not cut in pieces, fresh or chilled	Free
0207.42.00	--Not cut in pieces, frozen	Free
0207.43.00	--Fatty livers, fresh or chilled	Free
0207.44.00	--Other, fresh or chilled	Free
0207.45.00	--Other, frozen	Free
0207.5	-Of geese:	
0207.51.00	--Not cut in pieces, fresh or chilled	Free
0207.52.00	--Not cut in pieces, frozen	Free
0207.53.00	--Fatty livers, fresh or chilled	Free
0207.54.00	--Other, fresh or chilled	Free
0207.55.00	--Other, frozen	Free
0207.60.00	-Of guinea fowls	Free
0208	OTHER MEAT AND EDIBLE MEAT OFFAL, FRESH, CHILLED OR FROZEN:	
0208.10.00	-Of rabbits or hares	Free
0208.30.00	-Of primates	Free

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0208.40.00	-Of whales, dolphins and porpoises (mammals of the order *Cetacea*); of manatees and dugongs (mammals of the order *Sirenia*); of seals, sea lions and walruses (mammals of the suborder *Pinnipedia*)	Free
0208.50.00	-Of reptiles (including snakes and turtles)	Free
0208.60.00	-Of camels and other camelids (*Camelidae*)	Free
0208.90.00	-Other	Free
0209	PIG FAT, FREE OF LEAN MEAT, AND POULTRY FAT, NOT RENDERED OR OTHERWISE EXTRACTED, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED:	
0209.10.00	-Of pigs	Free
0209.90.00	-Other	Free
0210	MEAT AND EDIBLE MEAT OFFAL, SALTED, IN BRINE, DRIED OR SMOKED; EDIBLE FLOURS AND MEALS OF MEAT OR MEAT OFFAL:	
0210.1	-Meat of swine:	
0210.11.00	--Hams, shoulders and cuts thereof, with bone in	Free
0210.12.00	--Bellies (streaky) and cuts thereof	Free
0210.19.00	--Other	Free
0210.20.00	-Meat of bovine animals	Free
0210.9	-Other, including edible flours and meals of meat or meat offal:	
0210.91.00	--Of primates	Free
0210.92.00	--Of whales, dolphins and porpoises (mammals of the order *Cetacea*); of manatees and dugongs (mammals of the order *Sirenia*); of seals, sea lions and walruses (mammals of the suborder *Pinnipedia*)	Free
0210.93.00	--Of reptiles (including snakes and turtles)	Free
0210.99.00	--Other	Free

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Chapter 3—Fish and crustaceans, molluscs and other aquatic invertebrates

Notes.

1.- This Chapter does not cover:
  (a) Mammals of 0106;
  (b) Meat of mammals of 0106 (0208 or 0210);
  (c) Fish (including livers, roes and milt thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (2301); or
  (d) Caviar or caviar substitutes prepared from fish eggs (1604).

2.- In this Chapter, "pellets" means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

3.- 0305 to 0308 do not cover flours, meals and pellets, fit for human consumption (0309).

0301	LIVE FISH:	
0301.1	-Ornamental fish:	
0301.11.00	--Freshwater	Free
0301.19.00	--Other	Free
0301.9	-Other live fish:	
0301.91.00	--Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	Free
0301.92.00	--Eels (*Anguilla spp.*)	Free

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0301.93.00	--Carp (*Cyprinus spp*., *Carassius spp*., *Ctenopharyngodon idellus*, *Hypophthalmichthys spp*., *Cirrhinus spp*., *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp*., *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp*.)	Free
0301.94.00	--Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)	Free
0301.95.00	--Southern bluefin tunas (Thunnus maccoyii)	Free
0301.99.00	--Other	Free
0302	FISH, FRESH OR CHILLED, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF 0304:	
0302.1	-Salmonidae, excluding edible fish offal of 0302.91.00 to 0302.99.00:	
0302.11.00	--Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	Free
0302.13.00	--Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*)	Free
0302.14.00	--Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	Free
0302.19.00	--Other	Free
0302.2	-Flat fish (*Pleuronectidae*, *Bothidae*, *Cynoglossidae*, *Soleidae*, *Scophthalmidae* and *Citharidae*), excluding edible fish offal of 0302.91.00 to 0302.99.00:	
0302.21.00	--Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	Free
0302.22.00	--Plaice (*Pleuronectes platessa*)	Free
0302.23.00	--Sole (*Solea spp*.)	Free
0302.24.00	--Turbots (*Psetta maxima*)	Free
0302.29.00	--Other	Free

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0302.3	-Tunas (of the genus *Thunnus*), skipjack tuna (stripe-bellied bonito) (*Katsuwonus pelamis*), excluding edible fish offal of 0302.91.00 to 0302.99.00:	
0302.31.00	--Albacore or longfinned tunas (*Thunnus alalunga*)	Free
0302.32.00	--Yellowfin tunas (*Thunnus albacares*)	Free
0302.33.00	--Skipjack tuna (stripe-bellied bonito) (*Katsuwonus pelamis*)	Free
0302.34.00	--Bigeye tunas (*Thunnus obesus*)	Free
0302.35.00	--Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)	Free
0302.36.00	--Southern bluefin tunas (*Thunnus maccoyii*)	Free
0302.39.00	--Other	Free
0302.4	-Herrings (*Clupea harengus*, *Clupea pallasii*), anchovies (*Engraulis spp*.), sardines (*Sardina pilchardus*, *Sardinops spp*.), sardinella (*Sardinella spp*.), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus*, *Scomber australasicus*, *Scomber japonicus*), Indian mackerels (*Rastrelliger spp*.), seerfishes (*Scomberomorus spp*.), jack and horse mackerel (*Trachurus spp*.), jacks, crevalles (*Caranx spp*.), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus spp*.), Pacific saury (*Cololabis saira*), scads (*Decapterus spp.*), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp*.), marlins, sailfishes, spearfish (*Istiophoridae*), excluding edible fish offal of 0302.91.00 to 0302.99.00:	
0302.41.00	--Herrings (*Clupea harengus, Clupea pallasii*)	Free
0302.42.00	--Anchovies (*Engraulis spp.*)	Free
0302.43.00	--Sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp*.), brisling or sprats (*Sprattus sprattus*)	Free
0302.44.00	--Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)	Free
0302.45.00	--Jack and horse mackerel (*Trachurus spp.*)	Free
0302.46.00	--Cobia (*Rachycentron canadum*)	Free
0302.47.00	--Swordfish (*Xiphias gladius*)	Free
0302.49.00	--Other	Free

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0302.5	-Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae*, excluding edible fish offal of 0302.91.00 to 0302.99.00:	
0302.51.00	--Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	Free
0302.52.00	--Haddock (*Melanogrammus aeglefinus*)	Free
0302.53.00	--Coalfish (*Pollachius virens*)	Free
0302.54.00	--Hake (*Merluccius spp., Urophycis spp.*)	Free
0302.55.00	--Alaska Pollock (*Theragra chalcogramma*)	Free
0302.56.00	--Blue whitings (*Micromesistius poutassou, Micromesistius australis*)	Free
0302.59.00	--Other	Free
0302.7	-Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus spp.*, *Carassius spp.*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp.*, *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*), excluding edible fish offal of 0302.91.00 to 0302.99.00:	
0302.71.00	--Tilapias (*Oreochromis spp.*)	Free
0302.72.00	--Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)	Free
0302.73.00	--Carp (*Cyprinus spp.*, *Carassius spp.*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp.*, *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp.*)	Free
0302.74.00	--Eels (*Anguilla spp.*)	Free
0302.79.00	--Other	Free
0302.8	-Other fish, excluding edible fish offal of 0302.91.00 to 0302.99.00:	
0302.81.00	--Dogfish and other sharks	Free
0302.82.00	--Rays and skates (*Rajidae*)	Free

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0302.83.00	--Toothfish (*Dissostichus spp.*)	Free
0302.84.00	--Seabass (*Dicentrarchus spp.*)	Free
0302.85.00	--Seabream (*Sparidae*)	Free
0302.89.00	--Other	Free
0302.9	-Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:	
0302.91.00	--Livers, roes and milt	Free
0302.92.00	--Shark fins	Free
0302.99.00	--Other	Free
0303	FISH, FROZEN, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF 0304:	
0303.1	-Salmonidae, excluding edible fish offal of 0303.91.00 to 0303.99.00:	
0303.11.00	--Sockeye salmon (red salmon) (*Oncorhynchus nerka*)	Free
0303.12.00	--Other Pacific salmon (*Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*)	Free
0303.13.00	--Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	Free
0303.14.00	--Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	Free
0303.19.00	--Other	Free
0303.2	-Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus spp.*, *Carassius spp.*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp.*, *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*), excluding edible fish offal of 0303.91.00 to 0303.99.00:	
0303.23.00	--Tilapias (*Oreochromis spp.*)	Free

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0303.24.00	--Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)	Free
0303.25.00	--Carp (*Cyprinus spp*., *Carassius spp*., *Ctenopharyngodon idellus*, *Hypophthalmichthys spp*., *Cirrhinus spp*., *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp*., *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp*.)	Free
0303.26.00	--Eels (*Anguilla spp.*)	Free
0303.29.00	--Other	Free
0303.3	-Flat fish (*Pleuronectidae*, *Bothidae*, *Cynoglossidae*, *Soleidae*, *Scophthalmidae* and *Citharidae*), excluding edible fish offal of 0303.91.00 to 0303.99.00:	
0303.31.00	--Halibut (*Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis*)	Free
0303.32.00	--Plaice (*Pleuronectes platessa*)	Free
0303.33.00	--Sole (*Solea spp.*)	Free
0303.34.00	--Turbots (*Psetta maxima*)	Free
0303.39.00	--Other	Free
0303.4	-Tunas (of the genus *Thunnus*), skipjack tuna (stripe-bellied bonito) (*Katsuwonus pelamis*), excluding edible fish offal of 0303.91.00 to 0303.99.00:	
0303.41.00	--Albacore or longfinned tunas (*Thunnus alalunga*)	Free
0303.42.00	--Yellowfin tunas (*Thunnus albacares*)	Free
0303.43.00	--Skipjack tuna (stripe-bellied bonito) (*Katsuwonus pelamis*)	Free
0303.44.00	--Bigeye tunas (*Thunnus obesus*)	Free
0303.45.00	--Atlantic and Pacific bluefin tunas (*Thunnus thynnus, Thunnus orientalis*)	Free
0303.46.00	--Southern bluefin tunas (*Thunnus maccoyii*)	Free
0303.49.00	--Other	Free

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0303.5	-Herrings (*Clupea harengus*, *Clupea pallasii*), anchovies (*Engraulis spp.*), sardines (*Sardina pilchardus*, *Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus*, *Scomber australasicus*, *Scomber japonicus*), Indian mackerels (*Rastrelliger spp.*), seerfishes (*Scomberomorus spp.*), jack and horse mackerel (*Trachurus spp.*), jacks, crevalles (*Caranx spp.*), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus spp.*), Pacific saury (*Cololabis saira*), scads (*Decapterus spp.*), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp.*), marlins, sailfishes, spearfish (*Istiophoridae*), excluding edible fish offal of 0303.91.00 to 0303.99.00:	
0303.51.00	--Herrings (*Clupea harengus, Clupea pallasii*)	Free
0303.53.00	--Sardines (*Sardina pilchardus, Sardinops spp.*), sardinella (*Sardinella spp.*), brisling or sprats (*Sprattus sprattus*)	Free
0303.54.00	--Mackerel (*Scomber scombrus, Scomber australasicus, Scomber japonicus*)	Free
0303.55.00	--Jack and horse mackerel (*Trachurus spp.*)	Free
0303.56.00	--Cobia (*Rachycentron canadum*)	Free
0303.57.00	--Swordfish (*Xiphias gladius*)	Free
0303.59.00	--Other	Free
0303.6	-Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae*, excluding edible fish offal of 0303.91.00 to 0303.99.00:	
0303.63.00	--Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	Free
0303.64.00	--Haddock (*Melanogrammus aeglefinus*)	Free
0303.65.00	--Coalfish (*Pollachius virens*)	Free
0303.66.00	--Hake (*Merluccius spp., Urophycis spp.*)	Free
0303.67.00	--Alaska Pollock (*Theragra chalcogramma*)	Free
0303.68.00	--Blue whitings (*Micromesistius poutassou, Micromesistius australis*)	Free
0303.69.00	--Other	Free

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0303.8	-Other fish, excluding edible fish offal of 0303.91.00 to 0303.99.00:	
0303.81.00	--Dogfish and other sharks	Free
0303.82.00	--Rays and skates (*Rajidae*)	Free
0303.83.00	--Toothfish (*Dissostichus spp.*)	Free
0303.84.00	--Seabass (*Dicentrarchus spp.*)	Free
0303.89.00	--Other	Free
0303.9	-Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:	
0303.91.00	--Livers, roes and milt	Free
0303.92.00	--Shark fins	Free
0303.99.00	--Other	Free
0304	FISH FILLETS AND OTHER FISH MEAT (WHETHER OR NOT MINCED), FRESH, CHILLED OR FROZEN:	
0304.3	-Fresh or chilled fillets of tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus spp.*, *Carassius spp.*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp.*, *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*):	
0304.31.00	--Tilapias (*Oreochromis spp.*)	Free
0304.32.00	--Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)	Free
0304.33.00	--Nile perch (*Lates niloticus*)	Free
0304.39.00	--Other	Free
0304.4	-Fresh or chilled fillets of other fish:	
0304.41.00	--Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	Free

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0304.42.00	--Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	Free
0304.43.00	--Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*)	Free
0304.44.00	--Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Moridae* and *Muraenolepididae*	Free
0304.45.00	--Swordfish (*Xiphias gladius*)	Free
0304.46.00	--Toothfish (*Dissostichus spp*.)	Free
0304.47.00	--Dogfish and other sharks	Free
0304.48.00	--Rays and skates (*Rajidae*)	Free
0304.49.00	--Other	Free
0304.5	-Other, fresh or chilled:	
0304.51.00	--Tilapias (*Oreochromis spp*.), catfish (*Pangasius spp*., *Silurus spp*., *Clarias spp*., *Ictalurus spp*.), carp (*Cyprinus spp*., *Carassius spp*., *Ctenopharyngodon idellus*, *Hypophthalmichthys spp*., *Cirrhinus spp*., *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp*., *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp*.), eels (*Anguilla spp*.), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp*.)	Free
0304.52.00	--Salmonidae	Free
0304.53.00	--Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*	Free
0304.54.00	--Swordfish (*Xiphias gladius*)	Free
0304.55.00	--Toothfish (*Dissostichus spp.*)	Free
0304.56.00	--Dogfish and other sharks	Free
0304.57.00	--Rays and skates (*Rajidae*)	Free
0304.59.00	--Other	Free

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0304.6	-Frozen fillets of tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus spp.*, *Carassius spp.*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp.*, *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*):	
0304.61.00	--Tilapias (*Oreochromis spp.*)	Free
0304.62.00	--Catfish (*Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.*)	Free
0304.63.00	--Nile perch (*Lates niloticus*)	Free
0304.69.00	--Other	Free
0304.7	-Frozen fillets of fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*:	
0304.71.00	--Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	Free
0304.72.00	--Haddock (*Melanogrammus aeglefinus*)	Free
0304.73.00	--Coalfish (*Pollachius virens*)	Free
0304.74.00	--Hake (*Merluccius spp., Urophycis spp.*)	Free
0304.75.00	--Alaska Pollock (*Theragra chalcogramma*)	Free
0304.79.00	--Other	Free
0304.8	-Frozen fillets of other fish:	
0304.81.00	--Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	Free
0304.82.00	--Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	Free
0304.83.00	--Flat fish (*Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae* and *Citharidae*)	Free
0304.84.00	--Swordfish (*Xiphias gladius*)	Free

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0304.85.00	--Toothfish (*Dissostichus spp*.)	Free
0304.86.00	--Herrings (*Clupea harengus, Clupea pallasii*)	Free
0304.87.00	--Tunas (of the genus *Thunnus*), skipjack tuna (stripe-bellied bonito) (*Katsuwonus pelamis*)	Free
0304.88.00	--Dogfish, other sharks, rays and skates (*Rajidae*)	Free
0304.89.00	--Other	Free
0304.9	-Other, frozen:	
0304.91.00	--Swordfish (*Xiphias gladius*)	Free
0304.92.00	--Toothfish (*Dissostichus spp.*)	Free
0304.93.00	--Tilapias (*Oreochromis spp*.), catfish (*Pangasius spp*., *Silurus spp*., *Clarias spp*., *Ictalurus spp*.), carp (*Cyprinus spp*., *Carassius spp*., *Ctenopharyngodon idellus*, *Hypophthalmichthys spp*., *Cirrhinus spp*., *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp*., *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp*.), eels (*Anguilla spp*.), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp*.)	Free
0304.94.00	--Alaska Pollock (*Theragra chalcogramma*)	Free
0304.95.00	--Fish of the families *Bregmacerotidae*, *Euclichthyidae, Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae*, other than Alaska Pollock (*Theragra chalcogramma*)	Free
0304.96.00	--Dogfish and other sharks	Free
0304.97.00	--Rays and skates (*Rajidae*)	Free
0304.99.00	--Other	Free
0305	FISH, DRIED, SALTED OR IN BRINE; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS:	
0305.20.00	-Livers, roes and milt of fish, dried, smoked, salted or in brine	Free
0305.3	-Fish fillets, dried, salted or in brine, but not smoked:	

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0305.31.00	--Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus spp.*, *Carassius spp.*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp.*, *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	Free
0305.32.00	--Fish of the families *Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae* and *Muraenolepididae*	Free
0305.39.00	--Other	Free
0305.4	-Smoked fish, including fillets, other than edible fish offal:	
0305.41.00	--Pacific salmon (*Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou* and *Oncorhynchus rhodurus*), Atlantic salmon (*Salmo salar*) and Danube salmon (*Hucho hucho*)	Free
0305.42.00	--Herrings (*Clupea harengus, Clupea pallasii*)	Free
0305.43.00	--Trout (*Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache* and *Oncorhynchus chrysogaster*)	Free
0305.44.00	--Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus spp.*, *Carassius spp.*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp.*, *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	Free
0305.49.00	--Other	Free
0305.5	-Dried fish, other than edible fish offal, whether or not salted but not smoked:	
0305.51.00	--Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	Free

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0305.52.00	--Tilapias (*Oreochromis spp*.), catfish (*Pangasius spp*., *Silurus spp*., *Clarias spp*., *Ictalurus spp*.), carp (*Cyprinus spp*., *Carassius spp*., *Ctenopharyngodon idellus*, *Hypophthalmichthys spp*., *Cirrhinus spp*., *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp*., *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp*.), eels (*Anguilla spp*.), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp*.)	Free
0305.53.00	--Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, *Macrouridae*, *Melanonidae*, *Merlucciidae*, *Moridae* and *Muraenolepididae*, other than cod (*Gadus morhua*, *Gadus ogac*, *Gadus macrocephalus*)	Free
0305.54.00	--Herrings (*Clupea harengus*, *Clupea pallasii*), anchovies (*Engraulis spp*.), sardines (*Sardina pilchardus*, *Sardinops spp*.), sardinella (*Sardinella spp*.), brisling or sprats (*Sprattus sprattus*), mackerel (*Scomber scombrus*, *Scomber australasicus*, *Scomber japonicus*), Indian mackerels (*Rastrelliger spp*.), seerfishes (*Scomberomorus spp*.), jack and horse mackerel (*Trachurus spp*.), jacks, crevalles (*Caranx spp*.), cobia (*Rachycentron canadum*), silver pomfrets (*Pampus spp*.), Pacific saury (*Cololabis saira*), scads (*Decapterus spp.*), capelin (*Mallotus villosus*), swordfish (*Xiphias gladius*), Kawakawa (*Euthynnus affinis*), bonitos (*Sarda spp*.), marlins, sailfishes, spearfish (*Istiophoridae*)	Free
0305.59.00	--Other	Free
0305.6	-Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:	
0305.61.00	--Herrings (*Clupea harengus, Clupea pallasii*)	Free
0305.62.00	--Cod (*Gadus morhua, Gadus ogac, Gadus macrocephalus*)	Free
0305.63.00	--Anchovies (*Engraulis spp*.)	Free

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0305.64.00	--Tilapias (*Oreochromis spp.*), catfish (*Pangasius spp.*, *Silurus spp.*, *Clarias spp.*, *Ictalurus spp.*), carp (*Cyprinus spp.*, *Carassius spp.*, *Ctenopharyngodon idellus*, *Hypophthalmichthys spp.*, *Cirrhinus spp.*, *Mylopharyngodon piceus*, *Catla catla*, *Labeo spp.*, *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp.*), eels (*Anguilla spp.*), Nile perch (*Lates niloticus*) and snakeheads (*Channa spp.*)	Free
0305.69.00	--Other	Free
0305.7	-Fish fins, heads, tails, maws and other edible fish offal:	
0305.71.00	--Shark fins	Free
0305.72.00	--Fish heads, tails and maws	Free
0305.79.00	--Other	Free
0306	CRUSTACEANS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED CRUSTACEANS, WHETHER IN SHELL OR NOT, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; CRUSTACEANS, IN SHELL, COOKED BY STEAMING OR BY BOILING IN WATER, WHETHER OR NOT CHILLED, FROZEN, DRIED, SALTED OR IN BRINE:	
0306.1	-Frozen:	
0306.11.00	--Rock lobster and other sea crawfish (*Palinurus spp., Panulirus spp., Jasus spp.*)	Free
0306.12.00	--Lobsters (*Homarus spp.*)	Free
0306.14.00	--Crabs	Free
0306.15.00	--Norway lobsters (*Nephrops norvegicus*)	Free
0306.16.00	--Cold-water shrimps and prawns (*Pandalus spp., Crangon crangon*)	Free
0306.17.00	--Other shrimps and prawns	Free
0306.19.00	--Other	Free
0306.3	-Live, fresh or chilled:	
0306.31.00	--Rock lobster and other sea crawfish (*Palinurus spp.*, *Panulirus spp.*, *Jasus spp.*)	Free

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0306.32.00	--Lobsters (*Homarus spp*.)	Free
0306.33.00	--Crabs	Free
0306.34.00	--Norway lobsters (*Nephrops norvegicus*)	Free
0306.35.00	--Cold-water shrimps and prawns (*Pandalus spp*., *Crangon crangon*)	Free
0306.36.00	--Other shrimps and prawns	Free
0306.39.00	--Other	Free
0306.9	-Other:	
0306.91.00	--Rock lobster and other sea crawfish (*Palinurus spp*., *Panulirus spp*., *Jasus spp*.)	Free
0306.92.00	--Lobsters (*Homarus spp*.)	Free
0306.93.00	--Crabs	Free
0306.94.00	--Norway lobsters (*Nephrops norvegicus*)	Free
0306.95.00	--Shrimps and prawns	Free
0306.99.00	--Other	Free
0307	MOLLUSCS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED MOLLUSCS, WHETHER IN SHELL OR NOT, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS:	
0307.1	-Oysters:	
0307.11.00	--Live, fresh or chilled	Free
0307.12.00	--Frozen	Free
0307.19.00	--Other	Free
0307.2	-Scallops and other molluscs of the family *Pectinidae*:	
0307.21.00	--Live, fresh or chilled	Free
0307.22.00	--Frozen	Free
0307.29.00	--Other	Free
0307.3	-Mussels (*Mytilus spp., Perna spp.*):	
0307.31.00	--Live, fresh or chilled	Free
0307.32.00	--Frozen	Free
0307.39.00	--Other	Free

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0307.4	-Cuttle fish and squid:	
0307.42.00	--Live, fresh or chilled	Free
0307.43.00	--Frozen	Free
0307.49.00	--Other	Free
0307.5	-Octopus (*Octopus spp.*):	
0307.51.00	--Live, fresh or chilled	Free
0307.52.00	--Frozen	Free
0307.59.00	--Other	Free
0307.60.00	-Snails, other than sea snails	Free
0307.7	-Clams, cockles and arkshells (families *Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae* and *Veneridae*):	
0307.71.00	--Live, fresh or chilled	Free
0307.72.00	--Frozen	Free
0307.79.00	--Other	Free
0307.8	-Abalone (*Haliotis spp*.) and stromboid conchs (*Strombus spp*.):	
0307.81.00	--Live, fresh or chilled abalone (*Haliotis spp*.)	Free
0307.82.00	--Live, fresh or chilled stromboid conchs (*Strombus spp*.)	Free
0307.83.00	--Frozen abalone (*Haliotis spp*.)	Free
0307.84.00	--Frozen stromboid conchs (*Strombus spp*.)	Free
0307.87.00	--Other abalone (*Haliotis spp*.)	Free
0307.88.00	--Other stromboid conchs (*Strombus spp*.)	Free
0307.9	-Other:	
0307.91.00	--Live, fresh or chilled	Free
0307.92.00	--Frozen	Free
0307.99.00	--Other	Free

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0308	AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS:	
0308.1	-Sea cucumbers (*Stichopus japonicus*, *Holothuroidea*):	
0308.11.00	--Live, fresh or chilled	Free
0308.12.00	--Frozen	Free
0308.19.00	--Other	Free
0308.2	-Sea urchins (*Strongylocentrotus spp.*, *Paracentrotus lividus*, *Loxechinus albus*, *Echinus esculentus*):	
0308.21.00	--Live, fresh or chilled	Free
0308.22.00	--Frozen	Free
0308.29.00	--Other	Free
0308.30.00	-Jellyfish (*Rhopilema spp.*)	Free
0308.90.00	-Other	Free
0309	FLOURS, MEALS AND PELLETS OF FISH, CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES, FIT FOR HUMAN CONSUMPTION:	
0309.10.00	-Of fish	Free
0309.90.00	-Other	Free

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Chapter 4—Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included

Notes.

1.- "Milk" means full cream milk or partially or completely skimmed milk.

2.- For the purposes of 0403, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.

3.- For the purposes of 0405:

(a) "Butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80% or more but not more than 95% by weight, a maximum milk solids-not-fat content of 2% by weight and a maximum water content of 16% by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.

(b) "Dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39% or more but less than 80% by weight.

4.- Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in 0406 provided that they have the three following characteristics:

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(a) a milkfat content, by weight of the dry matter, of 5% or more;
(b) a dry matter content, by weight, of at least 70% but not exceeding 85%; and
(c) they are moulded or capable of being moulded.

5.- This Chapter does not cover:
(a) Non-living insects, unfit for human consumption (0511); or
(b) Products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (1702); or
(c) Products obtained from milk by replacing one or more of its natural constituents (for example, butyric fats) by another substance (for example, oleic fats) (1901 or 2106); or
(d) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (3502) or globulins (3504.00.00).

6.- For the purposes of 0410, "insects" means edible non-living insects, whole or in parts, fresh, chilled, frozen, dried, smoked, salted or in brine, as well as flours and meals of insects, fit for human consumption. However, it does not cover edible non-living insects otherwise prepared or preserved (generally Section IV).

Subheading Notes.

1.- For the purposes of 0404.10.00, "modified whey" means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.

2.- For the purposes of 0405.10.00, "butter" does not include dehydrated butter or ghee (0405.90.00).

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0401	MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER:	
0401.10.00	-Of a fat content, by weight, not exceeding 1%	Free
0401.20.00	-Of a fat content, by weight, exceeding 1% but not exceeding 6%	Free
0401.40.00	-Of a fat content, by weight, exceeding 6% but not exceeding 10%	Free
0401.50.00	-Of a fat content, by weight, exceeding 10%	Free
0402	MILK AND CREAM, CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER:	
0402.10.00	-In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	Free
0402.2	-In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:	
0402.21.00	--Not containing added sugar or other sweetening matter	Free
0402.29.00	--Other	Free
0402.9	-Other:	
0402.91.00	--Not containing added sugar or other sweetening matter	Free
0402.99.00	--Other	Free
0403	YOGURT; BUTTERMILK, CURDLED MILK AND CREAM, KEPHIR AND OTHER FERMENTED OR ACIDIFIED MILK AND CREAM, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED OR CONTAINING ADDED FRUIT, NUTS OR COCOA:	
0403.20	-Yogurt:	
0403.20.10	---Containing chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares	5% DCS: 4% DCT: 5%
0403.20.90	---Other	Free

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0403.90.00	-Other	Free
0404	WHEY, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER; PRODUCTS CONSISTING OF NATURAL MILK CONSTITUENTS, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER, NOT ELSEWHERE SPECIFIED OR INCLUDED:	
0404.10.00	-Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	Free
0404.90.00	-Other	Free
0405	BUTTER AND OTHER FATS AND OILS DERIVED FROM MILK; DAIRY SPREADS:	
0405.10.00	-Butter	Free
0405.20.00	-Dairy spreads	4% DCS:Free
0405.90.00	-Other	Free
0406	CHEESE AND CURD:	
0406.10.00	-Fresh (unripened or uncured) cheese, including whey cheese, and curd	$1.220/kg DC:$1.220/kg, less 5%
0406.20.00	-Grated or powdered cheese, of all kinds	$1.220/kg DC:$1.220/kg, less 5%
0406.30.00	-Processed cheese, not grated or powdered	$1.220/kg DC:$1.220/kg, less 5%
0406.40	-Blue-veined cheese and other cheese containing veins produced by *Penicillium roqueforti*:	
0406.40.10	---Cheese, of the following types: (a) roquefort; (b) stilton	Free

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0406.40.90	---Other	$1.220/kg DC:$1.220/kg, less 5%
0406.90	-Other cheese:	
0406.90.10	---Cheese, of the following types: (a) made wholly from goats' milk, other than fetta or kasseri; (b) surface-ripened soft, having: (i) a fat content in the dry matter of not less than 50% by weight; and (ii) a moisture content of not less than 65% by weight of the non-fatty matter	Free
0406.90.90	---Other	$1.220/kg DC:$1.220/kg, less 5%
0407	BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED:	
0407.1	-Fertilised eggs for incubation:	
0407.11.00	--Of fowls of the species *Gallus domesticus*	Free
0407.19.00	--Other	Free
0407.2	-Other fresh eggs:	
0407.21.00	--Of fowls of the species *Gallus domesticus*	Free
0407.29.00	--Other	Free
0407.90.00	-Other	Free
0408	BIRDS' EGGS, NOT IN SHELL, AND EGG YOLKS, FRESH, DRIED, COOKED BY STEAMING OR BY BOILING IN WATER, MOULDED, FROZEN OR OTHERWISE PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER:	
0408.1	-Egg yolks:	
0408.11.00	--Dried	Free
0408.19.00	--Other	Free

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0408.9	-Other:	
0408.91.00	--Dried	Free
0408.99.00	--Other	Free
0409.00.00	NATURAL HONEY	Free
0410	INSECTS AND OTHER EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED:	
0410.10.00	-Insects	Free
0410.90.00	-Other	Free

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Chapter 5—Products of animal origin, not elsewhere specified or included

Notes.

1.- This Chapter does not cover:
  (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
  (b) Hides or skins (including furskins) other than goods of 0505 and parings and similar waste of raw hides or skins of 0511 (Chapter 41 or 43);
  (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
  (d) Prepared knots or tufts for broom or brush making (9603).

2.- For the purposes of 0501.00.00, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.

3.- Throughout this Schedule, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".

4.- Throughout this Schedule, "horsehair" means hair of the manes or tails of equine or bovine animals. 0511 covers, *inter alia*, horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.

0501.00.00	HUMAN HAIR, UNWORKED, WHETHER OR NOT WASHED OR SCOURED; WASTE OF HUMAN HAIR	Free
0502	PIGS', HOGS' OR BOARS' BRISTLES AND HAIR; BADGER HAIR AND OTHER BRUSH MAKING HAIR; WASTE OF SUCH BRISTLES OR HAIR:	
0502.10.00	-Pigs', hogs' or boars' bristles and hair and waste thereof	Free

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0502.90.00	-Other	Free
0504.00.00	GUTS, BLADDERS AND STOMACHS OF ANIMALS (OTHER THAN FISH), WHOLE AND PIECES THEREOF, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED	Free
0505	SKINS AND OTHER PARTS OF BIRDS, WITH THEIR FEATHERS OR DOWN, FEATHERS AND PARTS OF FEATHERS (WHETHER OR NOT WITH TRIMMED EDGES) AND DOWN, NOT FURTHER WORKED THAN CLEANED, DISINFECTED OR TREATED FOR PRESERVATION; POWDER AND WASTE OF FEATHERS OR PARTS OF FEATHERS:	
0505.10.00	-Feathers of a kind used for stuffing; down	Free
0505.90.00	-Other	Free
0506	BONES AND HORN-CORES, UNWORKED, DEFATTED, SIMPLY PREPARED (BUT NOT CUT TO SHAPE), TREATED WITH ACID OR DEGELATINISED; POWDER AND WASTE OF THESE PRODUCTS:	
0506.10.00	-Ossein and bones treated with acid	Free
0506.90.00	-Other	Free
0507	IVORY, TORTOISE-SHELL, WHALEBONE AND WHALEBONE HAIR, HORNS, ANTLERS, HOOVES, NAILS, CLAWS AND BEAKS, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE; POWDER AND WASTE OF THESE PRODUCTS:	
0507.10.00	-Ivory; ivory powder and waste	Free
0507.90.00	-Other	Free

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0508.00.00	CORAL AND SIMILAR MATERIALS, UNWORKED OR SIMPLY PREPARED BUT NOT OTHERWISE WORKED; SHELLS OF MOLLUSCS, CRUSTACEANS OR ECHINODERMS AND CUTTLE-BONE, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE, POWDER AND WASTE THEREOF	Free
0510.00.00	AMBERGRIS, CASTOREUM, CIVET AND MUSK; CANTHARIDES; BILE, WHETHER OR NOT DRIED; GLANDS AND OTHER ANIMAL PRODUCTS USED IN THE PREPARATION OF PHARMACEUTICAL PRODUCTS, FRESH, CHILLED, FROZEN OR OTHERWISE PROVISIONALLY PRESERVED	Free
0511	ANIMAL PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED; DEAD ANIMALS OF CHAPTER 1 OR 3, UNFIT FOR HUMAN CONSUMPTION:	
0511.10.00	-Bovine semen	Free
0511.9	-Other:	
0511.91.00	--Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	Free
0511.99	--Other:	
0511.99.10	---Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	5%
0511.99.90	---Other	Free

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Section II—Vegetable products

Note.

1.- In this Section, "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

Chapter 6—Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage

Notes.

1.- Subject to the second part of 0601, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.

2.- Any reference in 0603 or 0604 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of 9701.

0601	BULBS, TUBERS, TUBEROUS ROOTS, CORMS, CROWNS AND RHIZOMES, DORMANT, IN GROWTH OR IN FLOWER; CHICORY PLANTS AND ROOTS OTHER THAN ROOTS OF 1212:	
0601.10.00	-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	Free
0601.20.00	-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	Free

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0602	OTHER LIVE PLANTS (INCLUDING THEIR ROOTS), CUTTINGS AND SLIPS; MUSHROOM SPAWN:	
0602.10.00	-Unrooted cuttings and slips	Free
0602.20.00	-Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	Free
0602.30.00	-Rhododendrons and azaleas, grafted or not	Free
0602.40.00	-Roses, grafted or not	Free
0602.90.00	-Other	Free
0603	CUT FLOWERS AND FLOWER BUDS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED:	
0603.1	-Fresh:	
0603.11.00	--Roses	Free
0603.12.00	--Carnations	Free
0603.13.00	--Orchids	Free
0603.14.00	--Chrysanthemums	Free
0603.15.00	--Lilies (*Lilium spp.*)	Free
0603.19.00	--Other	Free
0603.90.00	-Other	Free
0604	FOLIAGE, BRANCHES AND OTHER PARTS OF PLANTS, WITHOUT FLOWERS OR FLOWER BUDS, AND GRASSES, MOSSES AND LICHENS, BEING GOODS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED:	
0604.20.00	-Fresh	Free
0604.90.00	-Other	Free

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Chapter 7—Edible vegetables and certain roots and tubers

Notes.

1.- This Chapter does not cover forage products of 1214.

2.- In 0709, 0710, 0711 and 0712 “vegetables” includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays var. saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).

3.- 0712 covers all dried vegetables of the kinds falling in 0701 to 0711, other than:
(a) dried leguminous vegetables, shelled (0713);
(b) sweet corn in the forms specified in 1102 to 1104;
(c) flour, meal, powder, flakes, granules and pellets of potatoes (1105);
(d) flour, meal and powder of the dried leguminous vegetables of 0713 (1106).

4.- However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (0904).

5.- 0711 applies to vegetables which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

0701	POTATOES, FRESH OR CHILLED:	
0701.10.00	-Seed	Free
0701.90.00	-Other	Free
0702.00.00	TOMATOES, FRESH OR CHILLED	Free

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0703	ONIONS, SHALLOTS, GARLIC, LEEKS AND OTHER ALLIACEOUS VEGETABLES, FRESH OR CHILLED:	
0703.10.00	-Onions and shallots	Free
0703.20.00	-Garlic	Free
0703.90.00	-Leeks and other alliaceous vegetables	Free
0704	CABBAGES, CAULIFLOWERS, KOHLRABI, KALE AND SIMILAR EDIBLE BRASSICAS, FRESH OR CHILLED:	
0704.10.00	-Cauliflowers and broccoli	Free
0704.20.00	-Brussels sprouts	Free
0704.90.00	-Other	Free
0705	LETTUCE (*Lactuca sativa*) AND CHICORY (*Cichorium spp.*), FRESH OR CHILLED:	
0705.1	-Lettuce:	
0705.11.00	--Cabbage lettuce (head lettuce)	Free
0705.19.00	--Other	Free
0705.2	-Chicory:	
0705.21.00	--Witloof chicory (*Cichorium intybus var. foliosum*)	Free
0705.29.00	--Other	Free
0706	CARROTS, TURNIPS, SALAD BEETROOT, SALSIFY, CELERIAC, RADISHES AND SIMILAR EDIBLE ROOTS, FRESH OR CHILLED:	
0706.10.00	-Carrots and turnips	Free
0706.90.00	-Other	Free
0707.00.00	CUCUMBERS AND GHERKINS, FRESH OR CHILLED	Free
0708	LEGUMINOUS VEGETABLES, SHELLED OR UNSHELLED, FRESH OR CHILLED:	
0708.10.00	-Peas (*Pisum sativum*)	Free

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0708.20.00	-Beans (*Vigna spp., Phaseolus spp.*)	Free
0708.90.00	-Other leguminous vegetables	Free
0709	OTHER VEGETABLES, FRESH OR CHILLED:	
0709.20.00	-Asparagus	Free
0709.30.00	-Aubergines (egg-plants)	Free
0709.40.00	-Celery other than celeriac	Free
0709.5	-Mushrooms and truffles:	
0709.51.00	--Mushrooms of the genus *Agaricus*	5% DCS:4% DCT:5%
0709.52.00	--Mushrooms of the genus *Boletus*	5% DCS:4% DCT:5%
0709.53.00	--Mushrooms of the genus *Cantharellus*	5% DCS:4% DCT:5%
0709.54.00	--Shiitake (*Lentinus edodes*)	5% DCS:4% DCT:5%
0709.55.00	--Matsutake (*Tricholoma matsutake*, *Tricholoma magnivelare*, *Tricholoma anatolicum*, *Tricholoma dulciolens*, *Tricholoma caligatum*)	5% DCS:4% DCT:5%
0709.56.00	--Truffles (*Tuber spp.*)	5% DCS:4% DCT:5%
0709.59.00	--Other	5% DCS:4% DCT:5%
0709.60.00	-Fruits of the genus *Capsicum* or of the genus *Pimenta*	Free
0709.70.00	-Spinach, New Zealand spinach and orache spinach (garden spinach)	Free
0709.9	-Other:	
0709.91.00	--Globe artichokes	Free
0709.92.00	--Olives	Free

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0709.93.00	--Pumpkins, squash and gourds (*Cucurbita spp.*)	Free
0709.99.00	--Other	Free
0710	VEGETABLES (UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER), FROZEN:	
0710.10.00	-Potatoes	5% DCS:4% DCT:5%
0710.2	-Leguminous vegetables, shelled or unshelled:	
0710.21.00	--Peas (*Pisum sativum*)	Free
0710.22.00	--Beans (*Vigna spp*., *Phaseolus spp*.)	Free
0710.29.00	--Other	5% DCS:4% DCT:5%
0710.30.00	-Spinach, New Zealand spinach and orache spinach (garden spinach)	5% DCS:4% DCT:5%
0710.40.00	-Sweet corn	5% DCS:4% DCT:5%
0710.80.00	-Other vegetables	5% DCS:4% DCT:5%
0710.90.00	-Mixtures of vegetables	5% DCS:4% DCT:5%
0711	VEGETABLES PROVISIONALLY PRESERVED, BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION:	
0711.20.00	-Olives	Free
0711.40.00	-Cucumbers and gherkins	Free
0711.5	-Mushrooms and truffles:	
0711.51.00	--Mushrooms of the genus *Agaricus*	Free
0711.59.00	--Other	Free

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0711.90.00	-Other vegetables; mixtures of vegetables	Free
0712	DRIED VEGETABLES, WHOLE, CUT, SLICED, BROKEN OR IN POWDER, BUT NOT FURTHER PREPARED:	
0712.20.00	-Onions	5% DCS:4% DCT:5%
0712.3	-Mushrooms, wood ears (*Auricularia spp*.), jelly fungi (*Tremella spp*.) and truffles:	
0712.31.00	--Mushrooms of the genus *Agaricus*	5% DCS:4% DCT:5%
0712.32.00	--Wood ears (*Auricularia spp*.)	5% DCS:4% DCT:5%
0712.33.00	--Jelly fungi (*Tremella spp*.)	5% DCS:4% DCT:5%
0712.34.00	--Shiitake (*Lentinus edodes*)	5% DCS:4% DCT:5%
0712.39.00	--Other	5% DCS:4% DCT:5%
0712.90	-Other vegetables; mixtures of vegetables:	
0712.90.10	---Potatoes	5%
0712.90.90	---Other	5% DCS:4% DCT:5%
0713	DRIED LEGUMINOUS VEGETABLES, SHELLED, WHETHER OR NOT SKINNED OR SPLIT:	
0713.10.00	-Peas (*Pisum sativum*)	Free
0713.20.00	-Chickpeas (garbanzos)	Free
0713.3	-Beans (*Vigna spp., Phaseolus spp.*):	

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0713.31.00	--Beans of the species *Vigna mungo (L.) Hepper* or *Vigna radiata (L.) Wilczek*	Free
0713.32.00	--Small red (Adzuki) beans (*Phaseolus* or *Vigna angularis*)	Free
0713.33.00	--Kidney beans, including white pea beans (*Phaseolus vulgaris*)	Free
0713.34.00	--Bambara beans (*Vigna subterranea* or *Voandzeia subterranea*)	Free
0713.35.00	--Cow peas (*Vigna unguiculata*)	Free
0713.39.00	--Other	Free
0713.40.00	-Lentils	Free
0713.50.00	-Broad beans (*Vicia faba var. major*) and horse beans (*Vicia faba var. equina, Vicia faba var. minor*)	Free
0713.60.00	-Pigeon peas (*Cajanus cajan*)	Free
0713.90.00	-Other	Free
0714	MANIOC, ARROWROOT, SALEP, JERUSALEM ARTICHOKES, SWEET POTATOES AND SIMILAR ROOTS AND TUBERS WITH HIGH STARCH OR INULIN CONTENT, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS; SAGO PITH:	
0714.10	-Manioc (cassava):	
0714.10.10	---Frozen	5% DCS:Free CA:Free
0714.10.90	---Other	Free
0714.20	-Sweet potatoes:	
0714.20.10	---Frozen	5% DCS:Free CA:Free
0714.20.90	---Other	Free
0714.30	-Yams (*Dioscorea spp.*):	
0714.30.10	---Frozen	5% DCS:Free CA:Free

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0714.30.90	---Other	Free
0714.40	-Taro (*Colocasia spp.*):	
0714.40.10	---Frozen	5% DCS:Free CA:Free
0714.40.90	---Other	Free
0714.50	-Yautia (*Xanthosoma spp.*):	
0714.50.10	---Frozen	5% DCS:Free CA:Free
0714.50.90	---Other	Free
0714.90	-Other:	
0714.90.10	---Frozen	5% DCS:Free CA:Free
0714.90.90	---Other	Free

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Chapter 8—Edible fruit and nuts; peel of citrus fruit or melons

Notes.

1.- This Chapter does not cover inedible nuts or fruits.

2.- Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.

3.- Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:

(a) For additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),

(b) To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup),

provided that they retain the character of dried fruit or dried nuts.

4.- 0812 applies to fruit and nuts which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

0801	COCONUTS, BRAZIL NUTS AND CASHEW NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED:	
0801.1	-Coconuts:	
0801.11.00	--Desiccated	Free
0801.12.00	--In the inner shell (endocarp)	Free
0801.19.00	--Other	Free
0801.2	-Brazil nuts:	
0801.21.00	--In shell	Free

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0801.22.00	--Shelled	Free
0801.3	-Cashew nuts:	
0801.31.00	--In shell	Free
0801.32.00	--Shelled	Free
0802	OTHER NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED:	
0802.1	-Almonds:	
0802.11.00	--In shell	5% DCS:4% DCT:5%
0802.12.00	--Shelled	5% DCS:4% DCT:5%
0802.2	-Hazelnuts or filberts (*Corylus spp.*):	
0802.21.00	--In shell	Free
0802.22.00	--Shelled	Free
0802.3	-Walnuts:	
0802.31.00	--In shell	Free
0802.32.00	--Shelled	Free
0802.4	-Chestnuts (*Castanea spp.*):	
0802.41.00	--In shell	Free
0802.42.00	--Shelled	Free
0802.5	-Pistachios:	
0802.51.00	--In shell	Free
0802.52.00	--Shelled	Free
0802.6	-Macadamia nuts:	
0802.61.00	--In shell	Free
0802.62.00	--Shelled	Free
0802.70.00	-Kola nuts (*Cola spp.*)	Free
0802.80.00	-Areca nuts	Free
0802.9	-Other:	
0802.91.00	--Pine nuts, in shell	Free

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0802.92.00	--Pine nuts, shelled	Free
0802.99.00	--Other	Free
0803	BANANAS, INCLUDING PLANTAINS, FRESH OR DRIED:	
0803.10.00	-Plantains	Free
0803.90.00	-Other	Free
0804	DATES, FIGS, PINEAPPLES, AVOCADOS, GUAVAS, MANGOES AND MANGOSTEENS, FRESH OR DRIED:	
0804.10.00	-Dates	Free
0804.20.00	-Figs	Free
0804.30.00	-Pineapples	Free
0804.40.00	-Avocados	Free
0804.50.00	-Guavas, mangoes and mangosteens	Free
0805	CITRUS FRUIT, FRESH OR DRIED:	
0805.10.00	-Oranges	Free
0805.2	-Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:	
0805.21.00	--Mandarins (including tangerines and satsumas)	Free
0805.22.00	--Clementines	Free
0805.29.00	--Other	Free
0805.40.00	-Grapefruit and pomelos	Free
0805.50.00	-Lemons (*Citrus limon, Citrus limonum*) and limes (*Citrus aurantifolia, Citrus latifolia*)	Free
0805.90.00	-Other	Free
0806	GRAPES, FRESH OR DRIED:	
0806.10.00	-Fresh	5%
0806.20.00	-Dried	5%

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0807	MELONS (INCLUDING WATERMELONS) AND PAWPAWS (PAPAYAS), FRESH:	
0807.1	-Melons (including watermelons):	
0807.11.00	--Watermelons	Free
0807.19.00	--Other	Free
0807.20.00	-Pawpaws (papayas)	Free
0808	APPLES, PEARS AND QUINCES, FRESH:	
0808.10.00	-Apples	Free
0808.30.00	-Pears	Free
0808.40.00	-Quinces	Free
0809	APRICOTS, CHERRIES, PEACHES (INCLUDING NECTARINES), PLUMS AND SLOES, FRESH:	
0809.10.00	-Apricots	Free
0809.2	-Cherries:	
0809.21.00	--Sour cherries (*Prunus cerasus*)	Free
0809.29.00	--Other	Free
0809.30.00	-Peaches, including nectarines	Free
0809.40.00	-Plums and sloes	Free
0810	OTHER FRUIT, FRESH:	
0810.10.00	-Strawberries	Free
0810.20.00	-Raspberries, blackberries, mulberries and loganberries	Free
0810.30.00	-Black, white or red currants and gooseberries	Free
0810.40.00	-Cranberries, bilberries and other fruits of the genus *Vaccinium*	Free
0810.50.00	-Kiwifruit	Free
0810.60.00	-Durians	Free
0810.70.00	-Persimmons	Free
0810.90.00	-Other	Free

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0811	FRUIT AND NUTS, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER:	
0811.10.00	-Strawberries	4% DCS:Free
0811.20.00	-Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	Free
0811.90.00	-Other	Free
0812	FRUIT AND NUTS PROVISIONALLY PRESERVED, BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION:	
0812.10.00	-Cherries	Free
0812.90.00	-Other	Free
0813	FRUIT, DRIED, OTHER THAN THAT OF 0801 TO 0806; MIXTURES OF NUTS OR DRIED FRUITS OF THIS CHAPTER:	
0813.10.00	-Apricots	5%
0813.20.00	-Prunes	5%
0813.30.00	-Apples	5%
0813.40.00	-Other fruit	5%
0813.50.00	-Mixtures of nuts or dried fruits of this Chapter	5%
0814.00.00	PEEL OF CITRUS FRUIT OR MELONS (INCLUDING WATERMELONS), FRESH, FROZEN, DRIED OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS	Free

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Chapter 9—Coffee, tea, mate and spices

Notes.

1.- Mixtures of the products of 0904 to 0910 are to be classified as follows:

(a) Mixtures of two or more of the products of the same heading are to be classified in that heading;

(b) Mixtures of two or more of the products of different headings are to be classified in 0910.

The addition of other substances to the products of 0904 to 0910 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in 2103.

2.- This Chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of 1211.

0901	COFFEE, WHETHER OR NOT ROASTED OR DECAFFEINATED; COFFEE HUSKS AND SKINS; COFFEE SUBSTITUTES CONTAINING COFFEE IN ANY PROPORTION:	
0901.1	-Coffee, not roasted:	
0901.11.00	--Not decaffeinated	Free
0901.12.00	--Decaffeinated	Free
0901.2	-Coffee, roasted:	
0901.21.00	--Not decaffeinated	Free
0901.22.00	--Decaffeinated	Free
0901.90.00	-Other	Free
0902	TEA, WHETHER OR NOT FLAVOURED:	
0902.10.00	-Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	Free

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0902.20.00	-Other green tea (not fermented)	Free
0902.30.00	-Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	Free
0902.40.00	-Other black tea (fermented) and other partly fermented tea	Free
0903.00.00	MATE	Free
0904	PEPPER OF THE GENUS *Piper*; DRIED OR CRUSHED OR GROUND FRUITS OF THE GENUS *Capsicum* OR OF THE GENUS *Pimenta*:	
0904.1	-Pepper:	
0904.11.00	--Neither crushed nor ground	Free
0904.12.00	--Crushed or ground	Free
0904.2	-Fruits of the genus *Capsicum* or of the genus *Pimenta*:	
0904.21.00	--Dried, neither crushed nor ground	Free
0904.22.00	--Crushed or ground	Free
0905	VANILLA:	
0905.10.00	-Neither crushed nor ground	Free
0905.20.00	-Crushed or ground	Free
0906	CINNAMON AND CINNAMON-TREE FLOWERS:	
0906.1	-Neither crushed nor ground:	
0906.11.00	--Cinnamon (*Cinnamomum zeylanicum Blume*)	Free
0906.19.00	--Other	Free
0906.20.00	-Crushed or ground	Free
0907	CLOVES (WHOLE FRUIT, CLOVES AND STEMS):	
0907.10.00	-Neither crushed nor ground	Free
0907.20.00	-Crushed or ground	Free
0908	NUTMEG, MACE AND CARDAMOMS:	
0908.1	-Nutmeg:	

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0908.11.00	--Neither crushed nor ground	Free
0908.12.00	--Crushed or ground	Free
0908.2	-Mace:	
0908.21.00	--Neither crushed nor ground	Free
0908.22.00	--Crushed or ground	Free
0908.3	-Cardamoms:	
0908.31.00	--Neither crushed nor ground	Free
0908.32.00	--Crushed or ground	Free
0909	SEEDS OF ANISE, BADIAN, FENNEL, CORIANDER, CUMIN OR CARAWAY; JUNIPER BERRIES:	
0909.2	-Seeds of coriander:	
0909.21.00	--Neither crushed nor ground	Free
0909.22.00	--Crushed or ground	Free
0909.3	-Seeds of cumin:	
0909.31.00	--Neither crushed nor ground	Free
0909.32.00	--Crushed or ground	Free
0909.6	-Seeds of anise, badian, caraway or fennel; juniper berries:	
0909.61.00	--Neither crushed nor ground	Free
0909.62.00	--Crushed or ground	Free
0910	GINGER, SAFFRON, TURMERIC (CURCUMA), THYME, BAY LEAVES, CURRY AND OTHER SPICES:	
0910.1	-Ginger:	
0910.11.00	--Neither crushed nor ground	Free
0910.12.00	--Crushed or ground	Free
0910.20.00	-Saffron	Free
0910.30.00	-Turmeric (curcuma)	Free
0910.9	-Other spices:	
0910.91.00	--Mixtures referred to in Note 1(b) to this Chapter	Free
0910.99.00	--Other	Free

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Chapter 10—Cereals

Notes.

1.- (A) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.

(B) This Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in 1006. Similarly, quinoa from which the pericarp has been wholly or partly removed in order to separate the saponin, but which has not undergone any other processes, remains classified in 1008.

2.- 1005 does not cover sweet corn (Chapter 7).

Subheading Note.

1.- "Durum wheat" means wheat of the *Triticum durum* species and the hybrids derived from the inter-specific crossing of *Triticum durum* which have the same number (28) of chromosomes as that species.

1001	WHEAT AND MESLIN:	
1001.1	-Durum wheat:	
1001.11.00	--Seed	Free
1001.19.00	--Other	Free
1001.9	-Other:	
1001.91.00	--Seed	Free
1001.99.00	--Other	Free
1002	RYE:	
1002.10.00	-Seed	Free
1002.90.00	-Other	Free

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1003	BARLEY:	
1003.10.00	-Seed	Free
1003.90.00	-Other	Free
1004	OATS:	
1004.10.00	-Seed	Free
1004.90.00	-Other	Free
1005	MAIZE (CORN):	
1005.10.00	-Seed	Free
1005.90.00	-Other	Free
1006	RICE:	
1006.10.00	-Rice in the husk (paddy or rough)	Free
1006.20.00	-Husked (brown) rice	Free
1006.30.00	-Semi-milled or wholly milled rice, whether or not polished or glazed	Free
1006.40.00	-Broken rice	Free
1007	GRAIN SORGHUM:	
1007.10.00	-Seed	Free
1007.90.00	-Other	Free
1008	BUCKWHEAT, MILLET AND CANARY SEEDS; OTHER CEREALS:	
1008.10.00	-Buckwheat	Free
1008.2	-Millet:	
1008.21.00	--Seed	Free
1008.29.00	--Other	Free
1008.30.00	-Canary seeds	Free
1008.40.00	-Fonio (*Digitaria spp.*)	Free
1008.50.00	-Quinoa (*Chenopodium quinoa*)	Free

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1008.60.00	-Triticale	Free
1008.90.00	-Other cereals	Free

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Chapter 11—Products of the milling industry; malt; starches; inulin; wheat gluten

Notes.

1.- This Chapter does not cover:

(a) Roasted malt put up as coffee substitutes (0901 or 2101);

(b) Prepared flours, groats, meals or starches of 1901;

(c) Corn flakes or other products of 1904;

(d) Vegetables, prepared or preserved, of 2001, 2004 or 2005;

(e) Pharmaceutical products (Chapter 30); or

(f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

2.- (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product:

(a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and

(b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

Otherwise, they fall in 2302. However, germ of cereals, whole, rolled, flaked or ground, is always classified in 1104.

(B) Products falling in this Chapter under the above provisions shall be classified in 1101.00.00 or 1102 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall in 1103 or 1104.

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Cereal	Starch content	Ash content	Rate of passage through a sieve with an aperture of	
			315 micrometres (microns)	500 micrometres (microns)
(1)	(2)	(3)	(4)	(5)
Wheat and rye	45%	2.5%	80%	—
Barley	45%	3%	80%	—
Oats	45%	5%	80%	—
Maize (corn) and grain sorghum	45%	2%	—	90%
Rice	45%	1.6%	80%	—
Buckwheat	45%	4%	80%	—

3.- For the purposes of 1103, “groats” and “meal” mean products obtained by the fragmentation of cereal grains, of which:

(a) in the case of maize (corn) products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;

(b) in the case of other cereal products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

1101.00.00	WHEAT OR MESLIN FLOUR	Free
1102	CEREAL FLOURS OTHER THAN OF WHEAT OR MESLIN:	
1102.20.00	-Maize (corn) flour	Free
1102.90.00	-Other	Free
1103	CEREAL GROATS, MEAL AND PELLETS:	
1103.1	-Groats and meal:	
1103.11.00	--Of wheat	Free
1103.13.00	--Of maize (corn)	Free
1103.19.00	--Of other cereals	Free

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1103.20.00	-Pellets	Free
1104	CEREAL GRAINS OTHERWISE WORKED (FOR EXAMPLE, HULLED, ROLLED, FLAKED, PEARLED, SLICED OR KIBBLED), EXCEPT RICE OF 1006; GERM OF CEREALS, WHOLE, ROLLED, FLAKED OR GROUND:	
1104.1	-Rolled or flaked grains:	
1104.12.00	--Of oats	Free
1104.19.00	--Of other cereals	Free
1104.2	-Other worked grains (for example, hulled, pearled, sliced or kibbled):	
1104.22.00	--Of oats	Free
1104.23.00	--Of maize (corn)	Free
1104.29.00	--Of other cereals	Free
1104.30.00	-Germ of cereals, whole, rolled, flaked or ground	Free
1105	FLOUR, MEAL, POWDER, FLAKES, GRANULES AND PELLETS OF POTATOES:	
1105.10.00	-Flour, meal and powder	5%
1105.20.00	-Flakes, granules and pellets	5%
1106	FLOUR, MEAL AND POWDER OF THE DRIED LEGUMINOUS VEGETABLES OF 0713, OF SAGO OR OF ROOTS OR TUBERS OF 0714 OR OF THE PRODUCTS OF CHAPTER 8:	
1106.10.00	-Of the dried leguminous vegetables of 0713	Free
1106.20.00	-Of sago or of roots or tubers of 0714	Free
1106.30.00	-Of the products of Chapter 8	Free
1107	MALT, WHETHER OR NOT ROASTED:	
1107.10.00	-Not roasted	Free
1107.20.00	-Roasted	Free

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1108	STARCHES; INULIN:	
1108.1	-Starches:	
1108.11.00	--Wheat starch	Free
1108.12.00	--Maize (corn) starch	Free
1108.13.00	--Potato starch	5% DCS:4% DCT:5%
1108.14.00	--Manioc (cassava) starch	Free
1108.19.00	--Other starches	5% DCS:Free
1108.20.00	-Inulin	Free
1109.00.00	WHEAT GLUTEN, WHETHER OR NOT DRIED	Free

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Chapter 12—Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder

Notes.

1.- 1207 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of 0801 or 0802 or to olives (Chapter 7 or Chapter 20).

2.- 1208 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of 2304.00.00 to 2306.

3.- For the purposes of 1209, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as "seeds of a kind used for sowing".

1209 does not, however, apply to the following even if for sowing:

(a) Leguminous vegetables or sweet corn (Chapter 7);
(b) Spices or other products of Chapter 9;
(c) Cereals (Chapter 10); or
(d) Products of 1201 to 1207 or 1211.

4.- 1211 applies, *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

1211 does not, however, apply to:

(a) Medicaments of Chapter 30;
(b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
(c) Insecticides, fungicides, herbicides, disinfectants or similar products of 3808.

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5.- For the purposes of 1212, "seaweeds and other algae" does not include:
(a) Dead single-cell micro-organisms of 2102;
(b) Cultures of micro-organisms of 3002; or
(c) Fertilisers of 3101.00.00 or 3105.

Subheading Note.

1.- For the purposes of 1205.10, "low erucic acid rape or colza seeds" means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2% by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.

1201	SOYA BEANS, WHETHER OR NOT BROKEN:	
1201.10.00	-Seed	Free
1201.90.00	-Other	Free
1202	GROUND-NUTS, NOT ROASTED OR OTHERWISE COOKED, WHETHER OR NOT SHELLED OR BROKEN:	
1202.30.00	-Seed	5% DCS:4% DCT:5%
1202.4	-Other:	
1202.41.00	--In shell	5% DCS:4% DCT:5%
1202.42.00	--Shelled, whether or not broken	5% DCS:4% DCT:5%
1203.00.00	COPRA	Free
1204.00.00	LINSEED, WHETHER OR NOT BROKEN	Free

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1205	RAPE OR COLZA SEEDS, WHETHER OR NOT BROKEN:	
1205.10.00	-Low erucic acid rape or colza seeds	Free
1205.90.00	-Other	Free
1206.00.00	SUNFLOWER SEEDS, WHETHER OR NOT BROKEN	Free
1207	OTHER OIL SEEDS AND OLEAGINOUS FRUITS, WHETHER OR NOT BROKEN:	
1207.10.00	-Palm nuts and kernels	Free
1207.2	-Cotton seeds:	
1207.21.00	--Seed	Free
1207.29.00	--Other	Free
1207.30.00	-Castor oil seeds	Free
1207.40.00	-Sesamum seeds	Free
1207.50.00	-Mustard seeds	Free
1207.60.00	-Safflower (*Carthamus tinctorius*) seeds	Free
1207.70.00	-Melon seeds	Free
1207.9	-Other:	Free
1207.91.00	--Poppy seeds	Free
1207.99.00	--Other	Free
1208	FLOURS AND MEALS OF OIL SEEDS OR OLEAGINOUS FRUITS, OTHER THAN THOSE OF MUSTARD:	
1208.10.00	-Of soya beans	Free
1208.90.00	-Other	Free
1209	SEEDS, FRUIT AND SPORES, OF A KIND USED FOR SOWING:	
1209.10.00	-Sugar beet seeds	Free
1209.2	-Seeds of forage plants:	

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1209.21.00	--Lucerne (alfalfa) seeds	Free
1209.22.00	--Clover (*Trifolium spp.*) seeds	Free
1209.23.00	--Fescue seeds	Free
1209.24.00	--Kentucky blue grass (*Poa pratensis L.*) seeds	Free
1209.25.00	--Rye grass (*Lolium multiflorum Lam., Lolium perenne L.*) seeds	Free
1209.29.00	--Other	Free
1209.30.00	-Seeds of herbaceous plants cultivated principally for their flowers	Free
1209.9	-Other:	
1209.91.00	--Vegetable seeds	Free
1209.99.00	--Other	Free
1210	HOP CONES, FRESH OR DRIED, WHETHER OR NOT GROUND, POWDERED OR IN THE FORM OF PELLETS; LUPULIN:	
1210.10.00	-Hop cones, neither ground nor powdered nor in the form of pellets	5% DCS:4% DCT:5%
1210.20.00	-Hop cones, ground, powdered or in the form of pellets; lupulin	5% DCS:4% DCT:5%
1211	PLANTS AND PARTS OF PLANTS (INCLUDING SEEDS AND FRUITS), OF A KIND USED PRIMARILY IN PERFUMERY, IN PHARMACY OR FOR INSECTICIDAL, FUNGICIDAL OR SIMILAR PURPOSES, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT CUT, CRUSHED OR POWDERED:	
1211.20	-Ginseng roots:	
1211.20.10	---Fresh or dried	Free
1211.20.20	---Chilled or frozen	5% DCS:Free CA:Free

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1211.30.00	-Coca leaf	Free
1211.40.00	-Poppy straw	Free
1211.50.00	-Ephedra	Free
1211.60	-Bark of African cherry (*Prunus africana*):	
1211.60.1	---Chilled or frozen:	
1211.60.11	----Edible parts of plants	5% DCS:Free CA:Free
1211.60.19	----Other	Free
1211.60.90	---Other	Free
1211.90	-Other:	
1211.90.10	---Fresh or dried	Free
1211.90.2	---Chilled or frozen:	
1211.90.21	----Edible parts of plants	5% DCS:Free CA:Free
1211.90.29	----Other	Free
1212	LOCUST BEANS, SEAWEEDS AND OTHER ALGAE, SUGAR BEET AND SUGAR CANE, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT GROUND; FRUIT STONES AND KERNELS AND OTHER VEGETABLE PRODUCTS (INCLUDING UNROASTED CHICORY ROOTS OF THE VARIETY *Cichorium intybus sativum*) OF A KIND USED PRIMARILY FOR HUMAN CONSUMPTION, NOT ELSEWHERE SPECIFIED OR INCLUDED:	
1212.2	-Seaweeds and other algae:	
1212.21	--Fit for human consumption:	
1212.21.10	---Frozen	5% DCS:Free CA:Free
1212.21.90	---Other	Free
1212.29	--Other:	

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1212.29.10	---Frozen	5% DCS:Free CA:Free
1212.29.90	---Other	Free
1212.9	-Other:	
1212.91.00	--Sugar beet	Free
1212.92.00	--Locust beans (carob)	Free
1212.93.00	--Sugar cane	Free
1212.94.00	--Chicory roots	Free
1212.99.00	--Other	Free
1213.00.00	CEREAL STRAW AND HUSKS, UNPREPARED, WHETHER OR NOT CHOPPED, GROUND, PRESSED OR IN THE FORM OF PELLETS	Free
1214	SWEDES, MANGOLDS, FODDER ROOTS, HAY, LUCERNE (ALFALFA), CLOVER, SAINFOIN, FORAGE KALE, LUPINES, VETCHES AND SIMILAR FORAGE PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS:	
1214.10.00	-Lucerne (alfalfa) meal and pellets	Free
1214.90.00	-Other	Free

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Chapter 13—Lac; gums, resins and other vegetable saps and extracts

Note.

1.- 1302 applies, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium.

The heading does not apply to:

(a) Liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (1704);

(b) Malt extract (1901);

(c) Extracts of coffee, tea or mate (2101);

(d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);

(e) Camphor, glycyrrhizin or other products of 2914 or 2938;

(f) Concentrates of poppy straw containing not less than 50% by weight of alkaloids (2939);

(g) Medicaments of 3003 or 3004 or blood-grouping reagents (3822);

(h) Tanning or dyeing extracts (3201 or 3203.00.00);

(ij) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or

(k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (4001).

1301	LAC; NATURAL GUMS, RESINS, GUM-RESINS AND OLEORESINS (FOR EXAMPLE, BALSAMS):	
1301.20.00	-Gum Arabic	Free
1301.90.00	-Other	Free

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1302	VEGETABLE SAPS AND EXTRACTS; PECTIC SUBSTANCES, PECTINATES AND PECTATES; AGAR-AGAR AND OTHER MUCILAGES AND THICKENERS, WHETHER OR NOT MODIFIED, DERIVED FROM VEGETABLE PRODUCTS:	
1302.1	-Vegetable saps and extracts:	
1302.11.00	--Opium	Free
1302.12.00	--Of liquorice	Free
1302.13.00	--Of hops	5%
1302.14.00	--Of ephedra	Free
1302.19	--Other:	
1302.19.10	---Oleoresin of ginger (gingerin)	5% DCS:4% DCT:5%
1302.19.90	---Other	Free
1302.20.00	-Pectic substances, pectinates and pectates	Free
1302.3	-Mucilages and thickeners, whether or not modified, derived from vegetable products:	
1302.31.00	--Agar-agar	Free
1302.32.00	--Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seed	Free
1302.39.00	--Other	Free

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Chapter 14—Vegetable plaiting materials; vegetable products not elsewhere specified or included

Notes.

1.- This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.

2.- 1401 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (4404).

3.- 1404 does not apply to wood wool (4405.00.00) and prepared knots or tufts for broom or brush making (9603).

1401	VEGETABLE MATERIALS OF A KIND USED PRIMARILY FOR PLAITING (FOR EXAMPLE, BAMBOOS, RATTANS, REEDS, RUSHES, OSIER, RAFFIA, CLEANED, BLEACHED OR DYED CEREAL STRAW, AND LIME BARK):	
1401.10.00	-Bamboos	Free
1401.20.00	-Rattans	Free
1401.90.00	-Other	Free
1404	VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED:	
1404.20.00	-Cotton linters	Free
1404.90.00	-Other	Free

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Section III—Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes

Chapter 15—Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes

Notes.

1.- This Chapter does not cover:
   (a) Pig fat or poultry fat of 0209;
   (b) Cocoa butter, fat or oil (1804.00.00);
   (c) Edible preparations containing by weight more than 15% of the products of 0405 (generally Chapter 21);
   (d) Greaves (2301) or residues of 2304.00.00 to 2306;
   (e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
   (f) Factice derived from oils (4002).

2.- 1509 does not apply to oils obtained from olives by solvent extraction (1510).

3.- 1518 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.

4.- Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in 1522.00.00.

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Subheading Notes.

1.- For the purposes of 1509.30.00, virgin olive oil has a free acidity expressed as oleic acid not exceeding 2.0 g/100 g and can be distinguished from the other virgin olive oil categories according to the characteristics indicated in the Codex Alimentarius Standard 33-1981.

2.- For the purposes of 1514.11.00 and 1514.19.00, “low erucic acid rape or colza oil” means the fixed oil which has an erucic acid content of less than 2% by weight.

Additional Note.

1.- This Chapter does not cover biodiesel (which is covered in Chapter 38).

1501	PIG FAT (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF 0209 OR 1503.00.00:	
1501.10.00	-Lard	Free
1501.20.00	-Other pig fat	Free
1501.90.00	-Other	Free
1502	FATS OF BOVINE ANIMALS, SHEEP OR GOATS, OTHER THAN THOSE OF 1503.00.00:	
1502.10.00	-Tallow	Free
1502.90.00	-Other	Free
1503.00.00	LARD STEARIN, LARD OIL, OLEOSTEARIN, OLEO-OIL AND TALLOW OIL, NOT EMULSIFIED OR MIXED OR OTHERWISE PREPARED	Free
1504	FATS AND OILS AND THEIR FRACTIONS, OF FISH OR MARINE MAMMALS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:	

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1504.10.00	-Fish-liver oils and their fractions	Free
1504.20.00	-Fats and oils and their fractions, of fish, other than liver oils	Free
1504.30.00	-Fats and oils and their fractions, of marine mammals	Free
1505.00.00	WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM (INCLUDING LANOLIN)	Free
1506.00.00	OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED	Free
1507	SOYA-BEAN OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:	
1507.10.00	-Crude oil, whether or not degummed	5% DCS:4% DCT:5%
1507.90.00	-Other	5% DCS:4% DCT:5%
1508	GROUND-NUT OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:	
1508.10.00	-Crude oil	5% DCS:4% DCT:5%
1508.90.00	-Other	5% DCS:4% DCT:5%
1509	OLIVE OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:	

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1509.20.00	-Extra virgin olive oil	Free
1509.30.00	-Virgin olive oil	Free
1509.40.00	-Other virgin olive oils	Free
1509.90.00	-Other	Free
1510	OTHER OILS AND THEIR FRACTIONS, OBTAINED SOLELY FROM OLIVES, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED, INCLUDING BLENDS OF THESE OILS OR FRACTIONS WITH OILS OR FRACTIONS OF 1509:	
1510.10.00	-Crude olive pomace oil	Free
1510.90.00	-Other	Free
1511	PALM OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:	
1511.10.00	-Crude oil	Free
1511.90.00	-Other	Free
1512	SUNFLOWER-SEED, SAFFLOWER OR COTTON-SEED OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:	
1512.1	-Sunflower-seed or safflower oil and fractions thereof:	
1512.11.00	--Crude oil	5% DCS:4% DCT:5%
1512.19.00	--Other	5% DCS:4% DCT:5%
1512.2	-Cotton-seed oil and its fractions:	
1512.21.00	--Crude oil, whether or not gossypol has been removed	5% DCS:4% DCT:5%

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1512.29.00	--Other	5% DCS:4% DCT:5%
1513	COCONUT (COPRA), PALM KERNEL OR BABASSU OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:	
1513.1	-Coconut (copra) oil and its fractions:	
1513.11.00	--Crude oil	Free
1513.19.00	--Other	Free
1513.2	-Palm kernel or babassu oil and fractions thereof:	
1513.21.00	--Crude oil	Free
1513.29.00	--Other	Free
1514	RAPE, COLZA OR MUSTARD OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:	
1514.1	-Low erucic acid rape or colza oil and its fractions:	
1514.11.00	--Crude oil	5% DCS:4% CA:Free DCT:5%
1514.19.00	--Other	5% DCS:4% CA:Free DCT:5%
1514.9	-Other:	
1514.91.00	--Crude oil	5% DCS:4% CA:Free DCT:5%

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1514.99.00	--Other	5% DCS:4% CA:Free DCT:5%
1515	OTHER FIXED VEGETABLE OR MICROBIAL FATS AND OILS (INCLUDING JOJOBA OIL) AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:	
1515.1	-Linseed oil and its fractions:	
1515.11.00	--Crude oil	5% DCS:4% DCT:5%
1515.19.00	--Other	5% DCS:4% DCT:5%
1515.2	-Maize (corn) oil and its fractions:	
1515.21.00	--Crude oil	Free
1515.29.00	--Other	5% DCS:4% DCT:5%
1515.30.00	-Castor oil and its fractions	Free
1515.50.00	-Sesame oil and its fractions	Free
1515.60.00	-Microbial fats and oils and their fractions	Free
1515.90.00	-Other	Free
1516	ANIMAL, VEGETABLE OR MICROBIAL FATS AND OILS AND THEIR FRACTIONS, PARTLY OR WHOLLY HYDROGENATED, INTER-ESTERIFIED, RE-ESTERIFIED OR ELAIDINISED, WHETHER OR NOT REFINED, BUT NOT FURTHER PREPARED:	
1516.10.00	-Animal fats and oils and their fractions	Free
1516.20.00	-Vegetable fats and oils and their fractions	Free
1516.30.00	-Microbial fats and oils and their fractions	Free

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1517	MARGARINE; EDIBLE MIXTURES OR PREPARATIONS OF ANIMAL, VEGETABLE OR MICROBIAL FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, OTHER THAN EDIBLE FATS AND OILS OR THEIR FRACTIONS OF 1516:	
1517.10.00	-Margarine, excluding liquid margarine	5% DCS:4% DCT:5%
1517.90.00	-Other	5% DCS:4% DCT:5%
1518	ANIMAL, VEGETABLE OR MICROBIAL FATS AND OILS AND THEIR FRACTIONS, BOILED, OXIDISED, DEHYDRATED, SULPHURISED, BLOWN, POLYMERISED BY HEAT IN VACUUM OR IN INERT GAS OR OTHERWISE CHEMICALLY MODIFIED, EXCLUDING THOSE OF 1516; INEDIBLE MIXTURES OR PREPARATIONS OF ANIMAL, VEGETABLE OR MICROBIAL FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED:	
1518.00.10	---Epoxidised vegetable oils	5% DCS:4% DCT:5%
1518.00.90	---Other	Free
1520.00.00	GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL LYES	Free
1521	VEGETABLE WAXES (OTHER THAN TRIGLYCERIDES), BEESWAX, OTHER INSECT WAXES AND SPERMACETI, WHETHER OR NOT REFINED OR COLOURED:	

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1521.10.00	-Vegetable waxes	Free
1521.90.00	-Other	Free
1522.00.00	DEGRAS; RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES	Free

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