



# **Customs Tariff Amendment (Growing Australian Export Opportunities Across the Asia-Pacific) Act 2019**

**No. 109, 2019**

**An Act to amend the *Customs Tariff Act 1995*, and for related purposes**

Note: An electronic version of this Act is available on the Federal Register of Legislation (<https://www.legislation.gov.au/>)



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## Contents

1	Short title .....	1
2	Commencement .....	2
3	Schedules .....	2
<b>Schedule 1—Peru</b>		4
	<i>Customs Tariff Act 1995</i>	4
<b>Schedule 2—Indonesia</b>		47
	<i>Customs Tariff Act 1995</i>	47
<b>Schedule 3—Hong Kong, China</b>		61
	<i>Customs Tariff Act 1995</i>	61





# Customs Tariff Amendment (Growing Australian Export Opportunities Across the Asia-Pacific) Act 2019

No. 109, 2019

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## An Act to amend the *Customs Tariff Act 1995*, and for related purposes

[Assented to 3 December 2019]

The Parliament of Australia enacts:

### 1 Short title

This Act is the *Customs Tariff Amendment (Growing Australian Export Opportunities Across the Asia-Pacific) Act 2019*.

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No. 109, 2019    *Customs Tariff Amendment (Growing Australian Export Opportunities Across the Asia-Pacific) Act 2019*    1

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## 2 Commencement

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. Sections 1 to 3 and anything in this Act not elsewhere covered by this table	The day this Act receives the Royal Assent.	3 December 2019
2. Schedule 1	At the same time as Schedule 1 to the <i>Customs Amendment (Growing Australian Export Opportunities Across the Asia-Pacific) Act 2019</i> commences.	11 February 2020
3. Schedule 2	At the same time as Schedule 2 to the <i>Customs Amendment (Growing Australian Export Opportunities Across the Asia-Pacific) Act 2019</i> commences.	5 July 2020
4. Schedule 3	At the same time as Schedule 3 to the <i>Customs Amendment (Growing Australian Export Opportunities Across the Asia-Pacific) Act 2019</i> commences.	17 January 2020

Note: This table relates only to the provisions of this Act as originally enacted. It will not be amended to deal with any later amendments of this Act.

- (2) Any information in column 3 of the table is not part of this Act. Information may be inserted in this column, or information in it may be edited, in any published version of this Act.

## 3 Schedules

Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule

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2      *Customs Tariff Amendment (Growing Australian Export Opportunities Across the Asia-Pacific) Act 2019*      No. 109, 2019



## Schedule 1—Peru

### *Customs Tariff Act 1995*

**1 Subsection 3(1) (after paragraph (d) of the definition of *rate column*)**

Insert:

(da) the third column of the table in Schedule 6A; or

**2 Subsection 9(1)**

After “6,” insert “6A,”.

**3 After paragraph 11(1)(bb)**

Insert:

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

**4 After paragraph 11(1)(f)**

Insert:

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

**5 After paragraph 11(2)(bb)**

Insert:

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

**6 After section 13C**

Insert:

**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*.



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**7 After subparagraph 16(1)(a)(iv)**

Insert:

(iva) are not Peruvian originating goods; and

**8 After paragraph 16(1)(l)**

Insert:

(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).

**9 After subsection 16(2)**

Insert:

*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.

**10 After paragraph 18(1)(c)**

Insert:

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

**11 After subparagraph 18(2)(a)(iv)**

Insert:

- (iva) are not Peruvian originating goods; and

**12 After paragraph 18(2)(l)**

Insert:

- (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;

**13 Paragraph 19AAC(1)(b)**

After “6,” insert “6A,”.

**14 Paragraph 19AA(b)**

After “6,” insert “6A,”.

**15 Paragraph 19AC(b)**

After “6,” insert “6A,”.

**16 Paragraph 19ACA(1)(b)**

After “6,” insert “6A,”.

**17 Schedule 4 (table item 17A, column headed “Rate of duty”)**

After “TH/”, insert “PE/”.

**18 Schedule 4 (table item 20, column headed “Description of goods”, paragraph (d))**

After “6,” insert “6A,”.

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**19 Schedule 4 (table item 20, column headed “Rate of duty”)**

After “TH/”, insert “PE/”.

**20 Schedule 4 (table item 22, column headed “Rate of duty”)**

After “TH/” (wherever occurring), insert “PE/”.

**21 Schedule 4 (table item 37, column headed “Rate of duty”)**

After:

TH:5%

insert:

PE:Free

**22 Schedule 4 (table item 45, column headed “Rate of duty”)**

After “TH/”, insert “PE/”.

**23 Schedule 4 (table item 50, column headed “Rate of duty”)**

After “TH/” (wherever occurring), insert “PE/”.

**24 Schedule 4 (table item 53, column headed “Rate of duty”)**

After:

TH:5%

insert:

PE:5%

**25 After Schedule 6**

Insert:

**Schedule 6A—Peruvian originating goods**

Note: See sections 15 and 16.

**Schedule 1 Peru**

<b>Peruvian originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
1	2005.91.00	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
2	2005.99.00	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
3	2203.00.63	\$8.71/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
4	2203.00.64	\$43.53/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
5	2203.00.65	\$27.26/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
6	2203.00.66	\$50.70/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
7	2203.00.67	\$35.71/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
8	2203.00.69	\$50.70/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

8 *Customs Tariff Amendment (Growing Australian Export Opportunities Across the Asia-Pacific) Act 2019* No. 109, 2019

<b>Peruvian originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
9	2203.00.71	\$8.71/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
10	2203.00.72	\$27.26/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
11	2203.00.79	\$35.71/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
12	2203.00.91	\$85.87/L of alcohol
13	2203.00.99	\$85.87/L of alcohol
14	2204.10.23	\$85.87/L of alcohol
15	2204.10.29	\$85.87/L of alcohol
16	2204.10.83	\$85.87/L of alcohol
17	2204.10.89	\$85.87/L of alcohol
18	2204.21.30	\$85.87/L of alcohol
19	2204.21.90	\$85.87/L of alcohol
20	2204.22.30	\$85.87/L of alcohol
21	2204.22.90	\$85.87/L of alcohol
22	2204.29.30	\$85.87/L of alcohol
23	2204.29.90	\$85.87/L of alcohol
24	2205.10.30	\$85.87/L of alcohol
25	2205.10.90	\$85.87/L of alcohol
26	2205.90.30	\$85.87/L of alcohol
27	2205.90.90	\$85.87/L of alcohol
28	2206.00.13	\$85.87/L of alcohol
29	2206.00.14	\$85.87/L of alcohol
30	2206.00.21	\$85.87/L of alcohol

**Schedule 1** Peru

<b>Peruvian originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
31	2206.00.22	\$85.87/L of alcohol
32	2206.00.23	\$85.87/L of alcohol
33	2206.00.24	\$85.87/L of alcohol
34	2206.00.52	\$85.87/L of alcohol
35	2206.00.59	\$85.87/L of alcohol
36	2206.00.62	\$85.87/L of alcohol
37	2206.00.69	\$85.87/L of alcohol
38	2206.00.72	\$8.71/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
39	2206.00.73	\$43.53/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
40	2206.00.76	\$27.26/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
41	2206.00.77	\$50.70/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
42	2206.00.78	\$35.71/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
43	2206.00.79	\$50.70/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

<b>Peruvian originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
44	2206.00.82	\$8.71/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
45	2206.00.83	\$27.26/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
46	2206.00.89	\$35.71/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
47	2206.00.92	\$85.87/L of alcohol
48	2206.00.99	\$85.87/L of alcohol
49	2207.10.00	\$85.87/L of alcohol
50	2207.20.10	\$0.418/L
51	2208.20.10	\$80.20/L of alcohol
52	2208.20.90	\$85.87/L of alcohol
53	2208.30.00	\$85.87/L of alcohol
54	2208.40.00	\$85.87/L of alcohol
55	2208.50.00	\$85.87/L of alcohol
56	2208.60.00	\$85.87/L of alcohol
57	2208.70.00	\$85.87/L of alcohol
58	2208.90.20	\$85.87/L of alcohol
59	2208.90.90	\$85.87/L of alcohol
60	2401.10.00	Applicable rate (see section 19ACA)/kg
61	2401.20.00	Applicable rate (see section 19ACA)/kg of tobacco content
62	2401.30.00	Applicable rate (see section 19ACA)/kg of tobacco content
63	2402.10.20	\$0.93653/stick

**Schedule 1 Peru**

<b>Peruvian originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
64	2402.10.80	Applicable rate (see section 19ACA)/kg of tobacco content
65	2402.20.20	\$0.93653/stick
66	2402.20.80	Applicable rate (see section 19ACA)/kg of tobacco content
67	2403.11.00	Applicable rate (see section 19ACA)/kg of tobacco content
68	2403.19.10	\$0.93653/stick
69	2403.19.90	Applicable rate (see section 19ACA)/kg of tobacco content
70	2403.91.00	Applicable rate (see section 19ACA)/kg of tobacco content
71	2403.99.80	Applicable rate (see section 19ACA)/kg of tobacco content
72	2707.10.00	\$0.418/L
73	2707.20.00	\$0.418/L
74	2707.30.00	\$0.418/L
75	2707.50.00	\$0.418/L
76	2709.00.90	\$0.418/L
77	2710.12.61	\$0.03556/L
78	2710.12.62	\$0.418/L of gasoline plus \$0.418/L of ethanol plus \$0.418/L of other substances (if any) in the blend
79	2710.12.69	\$0.418/L
80	2710.12.70	\$0.418/L
81	2710.19.16	\$0.418/L



Peruvian originating goods		
Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
82	2710.19.22	\$0.418/L of diesel plus \$0.418/L of ethanol plus \$0.418/L of other substances (if any) in the blend
83	2710.19.28	\$0.418/L
84	2710.19.40	\$0.03556/L
85	2710.19.51	\$0.418/L
86	2710.19.52	\$0.418/L
87	2710.19.53	\$0.418/L
88	2710.19.70	\$0.418/L
89	2710.19.91	\$0.085/L
90	2710.19.92	\$0.085/kg
91	2710.20.00	\$0.418/L of biodiesel plus \$0.418/L of ethanol (if any) plus \$0.418/L of other substances in the blend
92	2710.91.16	\$0.418/L
93	2710.91.22	\$0.418/L of diesel plus \$0.418/L of ethanol plus \$0.418/L of other substances (if any) in the blend
94	2710.91.28	\$0.418/L
95	2710.91.40	\$0.03556/L
96	2710.91.51	\$0.418/L
97	2710.91.52	\$0.418/L

**Schedule 1 Peru**

<b>Peruvian originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
98	2710.91.53	\$0.418/L
99	2710.91.61	\$0.03556/L
100	2710.91.62	\$0.418/L of gasoline plus \$0.418/L of ethanol plus \$0.418/L of other substances (if any) in the blend
101	2710.91.69	\$0.418/L
102	2710.91.70	\$0.418/L
103	2710.91.80	\$0.418/L of biodiesel plus \$0.418/L of ethanol (if any) plus \$0.418/L of other substances in the blend
104	2710.91.91	\$0.085/L
105	2710.91.92	\$0.085/kg
106	2710.99.16	\$0.418/L
107	2710.99.22	\$0.418/L of diesel plus \$0.418/L of ethanol plus \$0.418/L of other substances (if any) in the blend
108	2710.99.28	\$0.418/L
109	2710.99.40	\$0.03556/L
110	2710.99.51	\$0.418/L
111	2710.99.52	\$0.418/L
112	2710.99.53	\$0.418/L
113	2710.99.61	\$0.03556/L

Peruvian originating goods		
Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
114	2710.99.62	\$0.418/L of gasoline plus \$0.418/L of ethanol plus \$0.418/L of other substances (if any) in the blend
115	2710.99.69	\$0.418/L
116	2710.99.70	\$0.418/L
117	2710.99.80	\$0.418/L of biodiesel plus \$0.418/L of ethanol (if any) plus \$0.418/L of other substances in the blend
118	2710.99.91	\$0.085/L
119	2710.99.92	\$0.085/kg
120	2711.11.00	\$0.287/kg
121	2711.12.10	\$0.137/L
122	2711.13.10	\$0.137/L
123	2711.21.10	\$0.287/kg
124	2902.20.00	\$0.418/L
125	2902.30.00	\$0.418/L
126	2902.41.00	\$0.418/L
127	2902.42.00	\$0.418/L
128	2902.43.00	\$0.418/L
129	2902.44.00	\$0.418/L
130	2905.31.00	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free

**Schedule 1 Peru**

<b>Peruvian originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
131	3006.10.12	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
132	3006.10.19	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
133	3403.11.10	\$0.085/kg
134	3403.11.90	\$0.085/L
135	3403.19.10	\$0.085/kg
136	3403.19.90	\$0.085/L
137	3403.91.10	\$0.085/kg
138	3403.91.90	\$0.085/L
139	3403.99.10	\$0.085/kg
140	3403.99.90	\$0.085/L
141	3808.52.90 (prescribed goods only)	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
142	3808.59.90 (prescribed goods only)	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
143	3808.93.90	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
144	3811.21.10	\$0.085/kg
145	3811.21.90	\$0.085/L

Peruvian originating goods		
Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
146	3817.00.10	\$0.418/L
147	3819.00.00	\$0.085/L
148	3824.99.30	\$0.418/L of gasoline plus \$0.418/L of ethanol plus \$0.418/L of other substances (if any) in the blend
149	3824.99.40	\$0.418/L of diesel plus \$0.418/L of ethanol plus \$0.418/L of other substances (if any) in the blend
150	3826.00.10	\$0.418/L
151	3826.00.20	\$0.418/L of biodiesel plus \$0.418/L of ethanol (if any) plus \$0.418/L of other substances in the blend
152	3904.10.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
153	3904.69.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
154	3904.90.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free

**Schedule 1 Peru**

<b>Peruvian originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
155	3907.70.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
156	3917.21.10	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
157	3917.22.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
158	3917.23.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
159	3917.29.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
160	3917.31.10	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
161	3917.32.10	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
162	3917.33.10	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
163	3917.39.10	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free

<b>Peruvian originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
164	3920.10.00	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
165	3920.49.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
166	3920.99.00	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
167	3926.20.29	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
168	3926.30.10	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
169	3926.90.10	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
170	4009.11.10	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
171	4009.12.10	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
172	4009.21.10	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free

**Schedule 1 Peru**

<b>Peruvian originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
173	4009.22.10	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
174	4009.31.10	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
175	4009.32.10	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
176	4009.41.10	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
177	4009.42.10	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
178	4010.31.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
179	4010.32.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
180	4010.33.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
181	4010.39.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
182	4012.11.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free

20 *Customs Tariff Amendment (Growing Australian Export Opportunities Across the Asia-Pacific) Act 2019* No. 109, 2019



<b>Peruvian originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
183	4012.12.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
184	4012.13.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
185	4012.19.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
186	4012.20.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
187	4013.10.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
188	4015.19.90	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
189	4015.90.29	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
190	4016.91.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
191	4016.93.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free

**Schedule 1 Peru**

<b>Peruvian originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
192	4016.99.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
193	4107.11.00	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
194	4107.12.00	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
195	4107.91.00	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
196	4107.92.00	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
197	4203.40.90	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
198	4205.00.10	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free

<b>Peruvian originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
199	4411.12.90	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
200	4411.13.90	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
201	4411.14.90	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
202	4411.93.00	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
203	6401.10.00	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
204	6401.92.90	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
205	6401.99.20	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free

**Schedule 1 Peru**

<b>Peruvian originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
206	6401.99.90	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
207	6402.19.00	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
208	6402.20.00	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
209	6402.91.90	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
210	6402.99.90	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
211	6403.19.00	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
212	6403.40.00	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free

<b>Peruvian originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
213	6403.51.00	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
214	6403.59.00	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
215	6403.91.00	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
216	6403.99.00	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
217	6404.11.90	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
218	6404.19.90	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
219	6404.20.00	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free

**Schedule 1 Peru**

<b>Peruvian originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
220	6405.10.00	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
221	6405.20.00	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
222	6405.90.90	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
223	6806.90.10	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
224	6812.80.20	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
225	6812.99.20	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
226	6813.20.10	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
227	6813.81.10	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
228	6813.89.10	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free

26 *Customs Tariff Amendment (Growing Australian Export Opportunities Across the Asia-Pacific) Act 2019* No. 109, 2019

<b>Peruvian originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
229	7007.11.11	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
230	7007.21.11	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
231	7009.10.10	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
232	7014.00.20	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
233	7208.51.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
234	7208.52.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
235	7208.90.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
236	7209.15.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
237	7209.16.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
238	7209.17.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free

**Schedule 1 Peru**

<b>Peruvian originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
239	7209.18.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
240	7209.25.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
241	7209.26.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
242	7209.27.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
243	7209.28.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
244	7209.90.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
245	7210.30.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
246	7210.41.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
247	7210.49.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
248	7210.50.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free

28 *Customs Tariff Amendment (Growing Australian Export Opportunities Across the Asia-Pacific) Act 2019* No. 109, 2019



<b>Peruvian originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
249	7210.61.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
250	7210.69.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
251	7210.70.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
252	7210.90.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
253	7211.23.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
254	7211.29.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
255	7211.90.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
256	7212.20.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
257	7212.30.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
258	7212.40.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free

**Schedule 1 Peru**

<b>Peruvian originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
259	7212.50.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
260	7212.60.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
261	7216.31.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
262	7216.32.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
263	7216.33.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
264	7216.40.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
265	7217.10.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
266	7217.20.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
267	7217.30.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
268	7217.90.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free

30 *Customs Tariff Amendment (Growing Australian Export Opportunities Across the Asia-Pacific) Act 2019* No. 109, 2019

<b>Peruvian originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
269	7304.11.00	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
270	7304.19.00	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
271	7305.11.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
272	7305.12.00	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
273	7305.19.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
274	7305.20.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
275	7305.31.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
276	7305.39.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
277	7305.90.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free

**Schedule 1 Peru**

<b>Peruvian originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
278	7306.11.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
279	7306.19.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
280	7306.21.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
281	7306.29.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
282	7306.30.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
283	7306.40.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
284	7306.50.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
285	7306.61.00	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
286	7306.69.00	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free

32 *Customs Tariff Amendment (Growing Australian Export Opportunities Across the Asia-Pacific) Act 2019* No. 109, 2019

<b>Peruvian originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
287	7306.90.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
288	7320.90.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
289	7326.19.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
290	7411.10.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
291	8301.20.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
292	8301.60.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
293	8301.70.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
294	8302.10.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
295	8302.30.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
296	8310.00.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free

**Schedule 1 Peru**

<b>Peruvian originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
297	8407.34.10	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
298	8407.90.10	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
299	8408.20.10	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
300	8408.20.20	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
301	8414.30.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
302	8414.59.10	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
303	8415.20.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
304	8419.50.30	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
305	8424.89.10	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
306	8424.90.10	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free

34 *Customs Tariff Amendment (Growing Australian Export Opportunities Across the Asia-Pacific) Act 2019* No. 109, 2019

<b>Peruvian originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
307	8424.90.90	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
308	8428.90.00	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
309	8474.10.00	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
310	8479.82.00	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
311	8481.10.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
312	8481.20.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
313	8481.40.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
314	8482.10.10	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
315	8482.20.10	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free

**Schedule 1 Peru**

<b>Peruvian originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
316	8482.40.11	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
317	8482.91.10	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
318	8482.99.10	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
319	8483.20.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
320	8483.30.10	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
321	8483.50.11	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
322	8483.50.90	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
323	8483.60.10	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
324	8483.90.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
325	8484.90.10	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free

36 *Customs Tariff Amendment (Growing Australian Export Opportunities Across the Asia-Pacific) Act 2019* No. 109, 2019



<b>Peruvian originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
326	8486.40.91	2.8% From 1 January of year 2: 1.8% From 1 January of year 3: 0.9% From 1 January of year 4: Free
327	8486.40.99	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
328	8501.10.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
329	8503.00.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
330	8507.10.10	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
331	8507.10.90	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
332	8507.20.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
333	8507.90.10	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
334	8512.20.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free

**Schedule 1 Peru**

<b>Peruvian originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
335	8512.30.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
336	8512.40.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
337	8512.90.10	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
338	8525.80.90	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
339	8527.99.00	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
340	8531.10.91	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
341	8536.50.93	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
342	8536.70.11	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
343	8536.70.21	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free

<b>Peruvian originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
344	8538.90.11	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
345	8538.90.13	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
346	8539.10.90	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
347	8544.30.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
348	8703.21.11	\$12,000 each
349	8703.22.11	\$12,000 each
350	8703.23.11	\$12,000 each
351	8703.24.11	\$12,000 each
352	8703.31.11	\$12,000 each
353	8703.32.11	\$12,000 each
354	8703.33.11	\$12,000 each
355	8703.40.11	\$12,000 each
356	8703.50.11	\$12,000 each
357	8703.60.11	\$12,000 each
358	8703.70.11	\$12,000 each
359	8703.80.11	\$12,000 each
360	8703.90.11	\$12,000 each
361	8706.00.10	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free

**Schedule 1 Peru**

<b>Peruvian originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
362	8706.00.91	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
363	8706.00.99	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
364	8707.10.10	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
365	8707.10.91	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
366	8707.10.99	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
367	8707.90.10	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
368	8707.90.90	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
369	8708.10.90	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
370	8708.21.10	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
371	8708.21.90	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free

<b>Peruvian originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
372	8708.30.12	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
373	8708.30.19	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
374	8708.30.93	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
375	8708.30.99	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
376	8708.40.42	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
377	8708.40.43	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
378	8708.40.49	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
379	8708.40.52	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
380	8708.40.59	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
381	8708.70.91	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free

**Schedule 1 Peru**

<b>Peruvian originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
382	8708.70.99	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
383	8708.80.99	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
384	8708.93.30	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
385	8708.93.91	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
386	8708.93.99	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
387	8708.99.30	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
388	8708.99.91	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
389	8708.99.99	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
390	9026.10.20	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
391	9026.20.20	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free

42 *Customs Tariff Amendment (Growing Australian Export Opportunities Across the Asia-Pacific) Act 2019* No. 109, 2019

<b>Peruvian originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
392	9026.80.20	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
393	9029.10.20	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
394	9029.20.10	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
395	9029.90.10	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
396	9032.89.11	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
397	9032.90.20	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
398	9401.20.00	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
399	9401.61.00	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
400	9401.90.20	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free

## Schedule 1 Peru

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Peruvian originating goods		
Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
401	9403.30.00	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
402	9613.80.90	3.3% From 1 January of year 2: 1.7% From 1 January of year 3: Free
403	9619.00.30 (prescribed goods only)	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
404	9619.00.41 (prescribed goods only)	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free
405	9619.00.49	3.7% From 1 January of year 2: 2.5% From 1 January of year 3: 1.2% From 1 January of year 4: Free

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## 26 User's guide

After “6,” (wherever occurring), insert “6A.”

## 27 User's guide

After:

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

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



## 28 Application provision

The amendments made by items 1 to 12 and 17 to 25 apply in relation to:

- (a) goods imported into Australia on or after the commencement of this Schedule; and
- (b) goods imported into Australia before the commencement of this Schedule, where the time for working out the rate of import duty on the goods had not occurred before the commencement of this Schedule.

## 29 Transitional provisions—indexation

### *Alcohol duty rates and fuel duty rates*

- (1) If, on one or more CPI indexation days, an alcohol duty rate, or a fuel duty rate, in the rate column of a subheading in Schedule 3 to the *Customs Tariff Act 1995* was increased by an amount in accordance with section 19 of that Act, then, on the day this Schedule commences, a rate of duty set out in the rate column of an item in the table in Schedule 6A to that Act that relates to that subheading is increased by that amount or the sum of those amounts (as the case requires).

### *Tobacco duty rates*

- (2) If, on one or more tobacco indexation days, a tobacco duty rate in the rate column of a subheading in Schedule 3 to the *Customs Tariff Act 1995* was increased by an amount in accordance with section 19AB of that Act, then, on the day this Schedule commences, a rate of duty set out in the rate column of an item in the table in Schedule 6A to that Act that relates to that subheading is increased by that amount or the sum of those amounts (as the case requires).

### *Definitions*

- (3) In this item:  
*alcohol duty rate* has the meaning given by section 19AA of the *Customs Tariff Act 1995*.

*CPI indexation day* means a day occurring:

- (a) on or after the day the Bill for this Act was introduced into the House of Representatives; and

(b) before the day on which this Schedule commences;  
on which a rate of duty was replaced under section 19 of the *Customs Tariff Act 1995*.

***fuel duty rate*** has the meaning given by section 19AAC of the *Customs Tariff Act 1995*.

***tobacco duty rate*** has the meaning given by section 19AC of the *Customs Tariff Act 1995*.

***tobacco indexation day*** means a day occurring:

- (a) on or after the day the Bill for this Act was introduced into the House of Representatives; and
- (b) before the day on which this Schedule commences;  
on which a rate of duty was replaced under section 19AB of the *Customs Tariff Act 1995*.

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## Schedule 2—Indonesia

### *Customs Tariff Act 1995*

#### **1 Subsection 3(1) (after paragraph (g) of the definition of *rate column*)**

Insert:

(ga) the third column of the table in Schedule 9A; or

#### **2 After paragraph 11(1)(be)**

Insert:

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

#### **3 After paragraph 11(1)(i)**

Insert:

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

#### **4 After paragraph 11(2)(be)**

Insert:

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

#### **5 After section 13F**

Insert:

#### **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*.

#### **6 After subparagraph 16(1)(a)(vii)**

Insert:

(viia) are not Indonesian originating goods; and

**7 After paragraph 16(1)(o)**

Insert:

- (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;

**8 After paragraph 18(1)(f)**

Insert:

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

**9 After subparagraph 18(2)(a)(vii)**

Insert:

- (viia) are not Indonesian originating goods; and

**10 After paragraph 18(2)(o)**

Insert:

- (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;

**11 Paragraph 19AAC(1)(b)**

After “9,” insert “9A,”.

**12 Paragraph 19AA(b)**

After “9,” insert “9A,”.

**13 Paragraph 19AC(b)**

After “9,” insert “9A,”.

**14 Paragraph 19ACA(1)(b)**

After “9,” insert “9A,”.

**15 Schedule 4 (table item 17A, column headed “Rate of duty”)**

After “MY/”, insert “ID/”.

**16 Schedule 4 (table item 22, column headed “Rate of duty”)**

After “MY/” (wherever occurring), insert “ID/”.

**17 Schedule 4 (table item 45, column headed “Rate of duty”)**

After “MY/”, insert “ID/”.

**18 Schedule 4 (table item 50, column headed “Rate of duty”)**

After “MY/” (wherever occurring), insert “ID/”.

**19 Schedule 4 (table item 53, column headed “Rate of duty”)**

After:

MY:5%

insert:

ID:5%

**20 After Schedule 9**

Insert:

**Schedule 9A—Indonesian originating goods**

Note: See sections 15 and 16.

<b>Indonesian originating goods</b>		
<b>Column 1 Item</b>	<b>Column 2 Heading or subheading in Schedule 3</b>	<b>Column 3 Rate</b>
1	2203.00.63	\$8.71/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2	2203.00.64	\$43.53/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods

**Schedule 2** Indonesia

<b>Indonesian originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
		exceeds 1.15
3	2203.00.65	\$27.26/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
4	2203.00.66	\$50.70/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
5	2203.00.67	\$35.71/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
6	2203.00.69	\$50.70/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
7	2203.00.71	\$8.71/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
8	2203.00.72	\$27.26/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
9	2203.00.79	\$35.71/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
10	2203.00.91	\$85.87/L of alcohol
11	2203.00.99	\$85.87/L of alcohol
12	2204.10.23	\$85.87/L of alcohol
13	2204.10.29	\$85.87/L of alcohol
14	2204.10.83	\$85.87/L of alcohol

50 *Customs Tariff Amendment (Growing Australian Export Opportunities Across the Asia-Pacific) Act 2019* No. 109, 2019

<b>Indonesian originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
15	2204.10.89	\$85.87/L of alcohol
16	2204.21.30	\$85.87/L of alcohol
17	2204.21.90	\$85.87/L of alcohol
18	2204.22.30	\$85.87/L of alcohol
19	2204.22.90	\$85.87/L of alcohol
20	2204.29.30	\$85.87/L of alcohol
21	2204.29.90	\$85.87/L of alcohol
22	2205.10.30	\$85.87/L of alcohol
23	2205.10.90	\$85.87/L of alcohol
24	2205.90.30	\$85.87/L of alcohol
25	2205.90.90	\$85.87/L of alcohol
26	2206.00.13	\$85.87/L of alcohol
27	2206.00.14	\$85.87/L of alcohol
28	2206.00.21	\$85.87/L of alcohol
29	2206.00.22	\$85.87/L of alcohol
30	2206.00.23	\$85.87/L of alcohol
31	2206.00.24	\$85.87/L of alcohol
32	2206.00.52	\$85.87/L of alcohol
33	2206.00.59	\$85.87/L of alcohol
34	2206.00.62	\$85.87/L of alcohol
35	2206.00.69	\$85.87/L of alcohol
36	2206.00.72	\$8.71/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
37	2206.00.73	\$43.53/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
38	2206.00.76	\$27.26/L of alcohol, calculated on that alcohol content by which the percentage

**Schedule 2** Indonesia

<b>Indonesian originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
		by volume of alcohol of the goods exceeds 1.15
39	2206.00.77	\$50.70/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
40	2206.00.78	\$35.71/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
41	2206.00.79	\$50.70/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
42	2206.00.82	\$8.71/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
43	2206.00.83	\$27.26/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
44	2206.00.89	\$35.71/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
45	2206.00.92	\$85.87/L of alcohol
46	2206.00.99	\$85.87/L of alcohol
47	2207.10.00	\$85.87/L of alcohol
48	2207.20.10	\$0.418/L
49	2208.20.10	\$80.20/L of alcohol
50	2208.20.90	\$85.87/L of alcohol
51	2208.30.00	\$85.87/L of alcohol
52	2208.40.00	\$85.87/L of alcohol

52 *Customs Tariff Amendment (Growing Australian Export Opportunities Across the Asia-Pacific) Act 2019* No. 109, 2019



<b>Indonesian originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
53	2208.50.00	\$85.87/L of alcohol
54	2208.60.00	\$85.87/L of alcohol
55	2208.70.00	\$85.87/L of alcohol
56	2208.90.20	\$85.87/L of alcohol
57	2208.90.90	\$85.87/L of alcohol
58	2401.10.00	Applicable rate (see section 19ACA)/kg
59	2401.20.00	Applicable rate (see section 19ACA)/kg of tobacco content
60	2401.30.00	Applicable rate (see section 19ACA)/kg of tobacco content
61	2402.10.20	\$0.93653/stick
62	2402.10.80	Applicable rate (see section 19ACA)/kg of tobacco content
63	2402.20.20	\$0.93653/stick
64	2402.20.80	Applicable rate (see section 19ACA)/kg of tobacco content
65	2403.11.00	Applicable rate (see section 19ACA)/kg of tobacco content
66	2403.19.10	\$0.93653/stick
67	2403.19.90	Applicable rate (see section 19ACA)/kg of tobacco content
68	2403.91.00	Applicable rate (see section 19ACA)/kg of tobacco content
69	2403.99.80	Applicable rate (see section 19ACA)/kg of tobacco content
70	2707.10.00	\$0.418/L
71	2707.20.00	\$0.418/L
72	2707.30.00	\$0.418/L
73	2707.50.00	\$0.418/L
74	2709.00.90	\$0.418/L
75	2710.12.61	\$0.03556/L

**Schedule 2** Indonesia

<b>Indonesian originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
76	2710.12.62	\$0.418/L of gasoline plus \$0.418/L of ethanol plus \$0.418/L of other substances (if any) in the blend
77	2710.12.69	\$0.418/L
78	2710.12.70	\$0.418/L
79	2710.19.16	\$0.418/L
80	2710.19.22	\$0.418/L of diesel plus \$0.418/L of ethanol plus \$0.418/L of other substances (if any) in the blend
81	2710.19.28	\$0.418/L
82	2710.19.40	\$0.03556/L
83	2710.19.51	\$0.418/L
84	2710.19.52	\$0.418/L
85	2710.19.53	\$0.418/L
86	2710.19.70	\$0.418/L
87	2710.19.91	\$0.085/L
88	2710.19.92	\$0.085/kg
89	2710.20.00	\$0.418/L of biodiesel plus \$0.418/L of ethanol (if any) plus \$0.418/L of other substances in the blend
90	2710.91.16	\$0.418/L

<b>Indonesian originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
91	2710.91.22	\$0.418/L of diesel plus \$0.418/L of ethanol plus \$0.418/L of other substances (if any) in the blend
92	2710.91.28	\$0.418/L
93	2710.91.40	\$0.03556/L
94	2710.91.51	\$0.418/L
95	2710.91.52	\$0.418/L
96	2710.91.53	\$0.418/L
97	2710.91.61	\$0.03556/L
98	2710.91.62	\$0.418/L of gasoline plus \$0.418/L of ethanol plus \$0.418/L of other substances (if any) in the blend
99	2710.91.69	\$0.418/L
100	2710.91.70	\$0.418/L
101	2710.91.80	\$0.418/L of biodiesel plus \$0.418/L of ethanol (if any) plus \$0.418/L of other substances in the blend
102	2710.91.91	\$0.085/L
103	2710.91.92	\$0.085/kg
104	2710.99.16	\$0.418/L

**Schedule 2** Indonesia

<b>Indonesian originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
105	2710.99.22	\$0.418/L of diesel plus \$0.418/L of ethanol plus \$0.418/L of other substances (if any) in the blend
106	2710.99.28	\$0.418/L
107	2710.99.40	\$0.03556/L
108	2710.99.51	\$0.418/L
109	2710.99.52	\$0.418/L
110	2710.99.53	\$0.418/L
111	2710.99.61	\$0.03556/L
112	2710.99.62	\$0.418/L of gasoline plus \$0.418/L of ethanol plus \$0.418/L of other substances (if any) in the blend
113	2710.99.69	\$0.418/L
114	2710.99.70	\$0.418/L
115	2710.99.80	\$0.418/L of biodiesel plus \$0.418/L of ethanol (if any) plus \$0.418/L of other substances in the blend
116	2710.99.91	\$0.085/L
117	2710.99.92	\$0.085/kg
118	2711.11.00	\$0.287/kg
119	2711.12.10	\$0.137/L
120	2711.13.10	\$0.137/L

<b>Indonesian originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
121	2711.21.10	\$0.287/kg
122	2902.20.00	\$0.418/L
123	2902.30.00	\$0.418/L
124	2902.41.00	\$0.418/L
125	2902.42.00	\$0.418/L
126	2902.43.00	\$0.418/L
127	2902.44.00	\$0.418/L
128	3403.11.10	\$0.085/kg
129	3403.11.90	\$0.085/L
130	3403.19.10	\$0.085/kg
131	3403.19.90	\$0.085/L
132	3403.91.10	\$0.085/kg
133	3403.91.90	\$0.085/L
134	3403.99.10	\$0.085/kg
135	3403.99.90	\$0.085/L
136	3811.21.10	\$0.085/kg
137	3811.21.90	\$0.085/L
138	3817.00.10	\$0.418/L
139	3819.00.00	\$0.085/L
140	3824.99.30	\$0.418/L of gasoline plus \$0.418/L of ethanol plus \$0.418/L of other substances (if any) in the blend

<b>Indonesian originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
141	3824.99.40	\$0.418/L of diesel plus \$0.418/L of ethanol plus \$0.418/L of other substances (if any) in the blend
142	3826.00.10	\$0.418/L
143	3826.00.20	\$0.418/L of biodiesel plus \$0.418/L of ethanol (if any) plus \$0.418/L of other substances in the blend

## 21 User's guide

After "9," (wherever occurring), insert "9A,".

## 22 User's guide

After:

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

insert:

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

## 23 Application provision

The amendments made by items 1 to 10 and 15 to 20 apply in relation to:

- (a) goods imported into Australia on or after the commencement of this Schedule; and

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

## **24 Transitional provisions—indexation**

### *Alcohol duty rates and fuel duty rates*

- (1) If, on one or more CPI indexation days, an alcohol duty rate, or a fuel duty rate, in the rate column of a subheading in Schedule 3 to the *Customs Tariff Act 1995* was increased by an amount in accordance with section 19 of that Act, then, on the day this Schedule commences, a rate of duty set out in the rate column of an item in the table in Schedule 9A to that Act that relates to that subheading is increased by that amount or the sum of those amounts (as the case requires).

### *Tobacco duty rates*

- (2) If, on one or more tobacco indexation days, a tobacco duty rate in the rate column of a subheading in Schedule 3 to the *Customs Tariff Act 1995* was increased by an amount in accordance with section 19AB of that Act, then, on the day this Schedule commences, a rate of duty set out in the rate column of an item in the table in Schedule 9A to that Act that relates to that subheading is increased by that amount or the sum of those amounts (as the case requires).

### *Definitions*

- (3) In this item:
- alcohol duty rate*** has the meaning given by section 19AA of the *Customs Tariff Act 1995*.
- CPI indexation day*** means a day occurring:
- (a) on or after the day the Bill for this Act was introduced into the House of Representatives; and
  - (b) before the day on which this Schedule commences;
- on which a rate of duty was replaced under section 19 of the *Customs Tariff Act 1995*.
- fuel duty rate*** has the meaning given by section 19AAC of the *Customs Tariff Act 1995*.

***tobacco duty rate*** has the meaning given by section 19AC of the *Customs Tariff Act 1995*.

***tobacco indexation day*** means a day occurring:

- (a) on or after the day the Bill for this Act was introduced into the House of Representatives; and
- (b) before the day on which this Schedule commences;

on which a rate of duty was replaced under section 19AB of the *Customs Tariff Act 1995*.



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## **Schedule 3—Hong Kong, China**

### ***Customs Tariff Act 1995***

#### **1 Subsection 3(1) (at the end of the definition of *rate column*)**

Add:

; or (k) the third column of the table in Schedule 13.

#### **2 After paragraph 11(1)(bh)**

Insert:

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

#### **3 After paragraph 11(1)(l)**

Insert:

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

#### **4 After paragraph 11(2)(bh)**

Insert:

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

#### **5 After section 13J**

Insert:

#### **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*.

#### **6 After subparagraph 16(1)(a)(x)**

Insert:

and (xi) are not Hong Kong originating goods;

**7 Subparagraph 16(1)(r)(ii)**

Omit “Free.”, substitute “Free;”.

**8 At the end of subsection 16(1) (after the note)**

Add:

- (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.

**9 At the end of subsection 18(1)**

Add:

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

**10 After subparagraph 18(2)(a)(x)**

Insert:

and (xi) are not Hong Kong originating goods;

**11 At the end of subsection 18(2)**

Add:

- ; (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.

**12 Paragraph 19AAC(1)(b)**

Omit “or 12”, substitute “, 12 or 13”.

**13 Paragraph 19AA(b)**

Omit “or 12”, substitute “, 12 or 13”.

**14 Paragraph 19AC(b)**

Omit “or 12”, substitute “, 12 or 13”.

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**15 Paragraph 19ACA(1)(b)**

Omit “or 12”, substitute “, 12 or 13”.

**16 Schedule 4 (table item 17A, column headed “Rate of duty”)**

After “CN”, insert “/HK”.

**17 Schedule 4 (table item 22, column headed “Rate of duty”)**

After “CN” (wherever occurring), insert “/HK”.

**18 Schedule 4 (table item 45, column headed “Rate of duty”)**

After “CN”, insert “/HK”.

**19 Schedule 4 (table item 50, column headed “Rate of duty”)**

After “CN” (wherever occurring), insert “/HK”.

**20 Schedule 4 (table item 53, at the end of the column headed “Rate of duty”)**

Add:

HK:5%

**21 At the end of the Act**

Add:

**Schedule 13—Hong Kong originating goods**

Note: See sections 15 and 16.

<b>Hong Kong originating goods</b>		
<b>Column 1 Item</b>	<b>Column 2 Heading or subheading in Schedule 3</b>	<b>Column 3 Rate</b>
1	2203.00.63	\$8.71/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2	2203.00.64	\$43.53/L of alcohol, calculated on that

**Schedule 3** Hong Kong, China

<b>Hong Kong originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
		alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
3	2203.00.65	\$27.26/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
4	2203.00.66	\$50.70/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
5	2203.00.67	\$35.71/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
6	2203.00.69	\$50.70/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
7	2203.00.71	\$8.71/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
8	2203.00.72	\$27.26/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
9	2203.00.79	\$35.71/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
10	2203.00.91	\$85.87/L of alcohol
11	2203.00.99	\$85.87/L of alcohol
12	2204.10.23	\$85.87/L of alcohol
13	2204.10.29	\$85.87/L of alcohol

64 *Customs Tariff Amendment (Growing Australian Export Opportunities Across the Asia-Pacific) Act 2019* No. 109, 2019

<b>Hong Kong originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
14	2204.10.83	\$85.87/L of alcohol
15	2204.10.89	\$85.87/L of alcohol
16	2204.21.30	\$85.87/L of alcohol
17	2204.21.90	\$85.87/L of alcohol
18	2204.22.30	\$85.87/L of alcohol
19	2204.22.90	\$85.87/L of alcohol
20	2204.29.30	\$85.87/L of alcohol
21	2204.29.90	\$85.87/L of alcohol
22	2205.10.30	\$85.87/L of alcohol
23	2205.10.90	\$85.87/L of alcohol
24	2205.90.30	\$85.87/L of alcohol
25	2205.90.90	\$85.87/L of alcohol
26	2206.00.13	\$85.87/L of alcohol
27	2206.00.14	\$85.87/L of alcohol
28	2206.00.21	\$85.87/L of alcohol
29	2206.00.22	\$85.87/L of alcohol
30	2206.00.23	\$85.87/L of alcohol
31	2206.00.24	\$85.87/L of alcohol
32	2206.00.52	\$85.87/L of alcohol
33	2206.00.59	\$85.87/L of alcohol
34	2206.00.62	\$85.87/L of alcohol
35	2206.00.69	\$85.87/L of alcohol
36	2206.00.72	\$8.71/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
37	2206.00.73	\$43.53/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
38	2206.00.76	\$27.26/L of alcohol, calculated on that

**Schedule 3** Hong Kong, China

<b>Hong Kong originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
		alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
39	2206.00.77	\$50.70/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
40	2206.00.78	\$35.71/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
41	2206.00.79	\$50.70/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
42	2206.00.82	\$8.71/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
43	2206.00.83	\$27.26/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
44	2206.00.89	\$35.71/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
45	2206.00.92	\$85.87/L of alcohol
46	2206.00.99	\$85.87/L of alcohol
47	2207.10.00	\$85.87/L of alcohol
48	2207.20.10	\$0.418/L
49	2208.20.10	\$80.20/L of alcohol
50	2208.20.90	\$85.87/L of alcohol
51	2208.30.00	\$85.87/L of alcohol

<b>Hong Kong originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
52	2208.40.00	\$85.87/L of alcohol
53	2208.50.00	\$85.87/L of alcohol
54	2208.60.00	\$85.87/L of alcohol
55	2208.70.00	\$85.87/L of alcohol
56	2208.90.20	\$85.87/L of alcohol
57	2208.90.90	\$85.87/L of alcohol
58	2401.10.00	Applicable rate (see section 19ACA)/kg
59	2401.20.00	Applicable rate (see section 19ACA)/kg of tobacco content
60	2401.30.00	Applicable rate (see section 19ACA)/kg of tobacco content
61	2402.10.20	\$0.93653/stick
62	2402.10.80	Applicable rate (see section 19ACA)/kg of tobacco content
63	2402.20.20	\$0.93653/stick
64	2402.20.80	Applicable rate (see section 19ACA)/kg of tobacco content
65	2403.11.00	Applicable rate (see section 19ACA)/kg of tobacco content
66	2403.19.10	\$0.93653/stick
67	2403.19.90	Applicable rate (see section 19ACA)/kg of tobacco content
68	2403.91.00	Applicable rate (see section 19ACA)/kg of tobacco content
69	2403.99.80	Applicable rate (see section 19ACA)/kg of tobacco content
70	2707.10.00	\$0.418/L
71	2707.20.00	\$0.418/L
72	2707.30.00	\$0.418/L
73	2707.50.00	\$0.418/L
74	2709.00.90	\$0.418/L

**Schedule 3** Hong Kong, China

<b>Hong Kong originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
75	2710.12.61	\$0.03556/L
76	2710.12.62	\$0.418/L of gasoline plus \$0.418/L of ethanol plus \$0.418/L of other substances (if any) in the blend
77	2710.12.69	\$0.418/L
78	2710.12.70	\$0.418/L
79	2710.19.16	\$0.418/L
80	2710.19.22	\$0.418/L of diesel plus \$0.418/L of ethanol plus \$0.418/L of other substances (if any) in the blend
81	2710.19.28	\$0.418/L
82	2710.19.40	\$0.03556/L
83	2710.19.51	\$0.418/L
84	2710.19.52	\$0.418/L
85	2710.19.53	\$0.418/L
86	2710.19.70	\$0.418/L
87	2710.19.91	\$0.085/L
88	2710.19.92	\$0.085/kg
89	2710.20.00	\$0.418/L of biodiesel plus \$0.418/L of ethanol (if any) plus \$0.418/L of other substances in the blend
90	2710.91.16	\$0.418/L



<b>Hong Kong originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
91	2710.91.22	\$0.418/L of diesel plus \$0.418/L of ethanol plus \$0.418/L of other substances (if any) in the blend
92	2710.91.28	\$0.418/L
93	2710.91.40	\$0.03556/L
94	2710.91.51	\$0.418/L
95	2710.91.52	\$0.418/L
96	2710.91.53	\$0.418/L
97	2710.91.61	\$0.03556/L
98	2710.91.62	\$0.418/L of gasoline plus \$0.418/L of ethanol plus \$0.418/L of other substances (if any) in the blend
99	2710.91.69	\$0.418/L
100	2710.91.70	\$0.418/L
101	2710.91.80	\$0.418/L of biodiesel plus \$0.418/L of ethanol (if any) plus \$0.418/L of other substances in the blend
102	2710.91.91	\$0.085/L
103	2710.91.92	\$0.085/kg
104	2710.99.16	\$0.418/L

**Schedule 3** Hong Kong, China

<b>Hong Kong originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
105	2710.99.22	\$0.418/L of diesel plus \$0.418/L of ethanol plus \$0.418/L of other substances (if any) in the blend
106	2710.99.28	\$0.418/L
107	2710.99.40	\$0.03556/L
108	2710.99.51	\$0.418/L
109	2710.99.52	\$0.418/L
110	2710.99.53	\$0.418/L
111	2710.99.61	\$0.03556/L
112	2710.99.62	\$0.418/L of gasoline plus \$0.418/L of ethanol plus \$0.418/L of other substances (if any) in the blend
113	2710.99.69	\$0.418/L
114	2710.99.70	\$0.418/L
115	2710.99.80	\$0.418/L of biodiesel plus \$0.418/L of ethanol (if any) plus \$0.418/L of other substances in the blend
116	2710.99.91	\$0.085/L
117	2710.99.92	\$0.085/kg
118	2711.11.00	\$0.287/kg
119	2711.12.10	\$0.137/L
120	2711.13.10	\$0.137/L

<b>Hong Kong originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
121	2711.21.10	\$0.287/kg
122	2902.20.00	\$0.418/L
123	2902.30.00	\$0.418/L
124	2902.41.00	\$0.418/L
125	2902.42.00	\$0.418/L
126	2902.43.00	\$0.418/L
127	2902.44.00	\$0.418/L
128	3403.11.10	\$0.085/kg
129	3403.11.90	\$0.085/L
130	3403.19.10	\$0.085/kg
131	3403.19.90	\$0.085/L
132	3403.91.10	\$0.085/kg
133	3403.91.90	\$0.085/L
134	3403.99.10	\$0.085/kg
135	3403.99.90	\$0.085/L
136	3811.21.10	\$0.085/kg
137	3811.21.90	\$0.085/L
138	3817.00.10	\$0.418/L
139	3819.00.00	\$0.085/L
140	3824.99.30	\$0.418/L of gasoline plus \$0.418/L of ethanol plus \$0.418/L of other substances (if any) in the blend

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<b>Hong Kong originating goods</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Heading or subheading in Schedule 3</b>	<b>Rate</b>
141	3824.99.40	\$0.418/L of diesel plus \$0.418/L of ethanol plus \$0.418/L of other substances (if any) in the blend
142	3826.00.10	\$0.418/L
143	3826.00.20	\$0.418/L of biodiesel plus \$0.418/L of ethanol (if any) plus \$0.418/L of other substances in the blend

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## 22 User's guide

Omit "to 12", substitute "to 13".

## 23 User's guide

Omit "or 12", substitute ", 12 or 13".

## 24 User's guide

Omit "and 12", substitute ", 12 and 13".

## 25 At the end of the User's guide

Add:

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

## 26 Application provision

The amendments made by items 1 to 11 and 16 to 21 apply in relation to:

- (a) goods imported into Australia on or after the commencement of this Schedule; and
- (b) goods imported into Australia before the commencement of this Schedule, where the time for working out the rate of import duty on the goods had not occurred before the commencement of this Schedule.

## **27 Transitional provisions—indexation**

### *Alcohol duty rates and fuel duty rates*

- (1) If, on one or more CPI indexation days, an alcohol duty rate, or a fuel duty rate, in the rate column of a subheading in Schedule 3 to the *Customs Tariff Act 1995* was increased by an amount in accordance with section 19 of that Act, then, on the day this Schedule commences, a rate of duty set out in the rate column of an item in the table in Schedule 13 to that Act that relates to that subheading is increased by that amount or the sum of those amounts (as the case requires).

### *Tobacco duty rates*

- (2) If, on one or more tobacco indexation days, a tobacco duty rate in the rate column of a subheading in Schedule 3 to the *Customs Tariff Act 1995* was increased by an amount in accordance with section 19AB of that Act, then, on the day this Schedule commences, a rate of duty set out in the rate column of an item in the table in Schedule 13 to that Act that relates to that subheading is increased by that amount or the sum of those amounts (as the case requires).

### *Definitions*

- (3) In this item:  
***alcohol duty rate*** has the meaning given by section 19AA of the *Customs Tariff Act 1995*.  
***CPI indexation day*** means a day occurring:
  - (a) on or after the day the Bill for this Act was introduced into the House of Representatives; and
  - (b) before the day on which this Schedule commences;
 on which a rate of duty was replaced under section 19 of the *Customs Tariff Act 1995*.

***fuel duty rate*** has the meaning given by section 19AAC of the *Customs Tariff Act 1995*.

***tobacco duty rate*** has the meaning given by section 19AC of the *Customs Tariff Act 1995*.

***tobacco indexation day*** means a day occurring:

- (a) on or after the day the Bill for this Act was introduced into the House of Representatives; and
- (b) before the day on which this Schedule commences;

on which a rate of duty was replaced under section 19AB of the *Customs Tariff Act 1995*.

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[Minister's second reading speech made in—  
House of Representatives on 16 October 2019  
Senate on 11 November 2019]

(193/19)

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74      *Customs Tariff Amendment (Growing Australian Export Opportunities Across the Asia-Pacific) Act 2019*      No. 109, 2019