

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

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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

[*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*.

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 *Customs Amendment (Growing Australian Export Opportunities Across the Asia‑Pacific) Act 2019* commences. | 11 February 2020 |
| 3. Schedule 2 | At the same time as Schedule 2 to the *Customs Amendment (Growing Australian Export Opportunities Across the Asia‑Pacific) Act 2019* commences. | 5 July 2020 |
| 4. Schedule 3 | At the same time as Schedule 3 to the *Customs Amendment (Growing Australian Export Opportunities Across the Asia‑Pacific) Act 2019* 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Note: This table relates only to the provisions of this Act as originally enacted.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 Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

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*.

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,”.

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.

| Peruvian originating goods |
| --- |
| Column 1Item | Column 2Heading or subheading in Schedule 3 | Column 3Rate |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 gasolineplus$0.418/L of ethanolplus$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 |
| 82 | 2710.19.22 | $0.418/L of dieselplus$0.418/L of ethanolplus$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 biodieselplus$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 dieselplus$0.418/L of ethanolplus$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 |
| 98 | 2710.91.53 | $0.418/L |
| 99 | 2710.91.61 | $0.03556/L |
| 100 | 2710.91.62 | $0.418/L of gasolineplus$0.418/L of ethanolplus$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 biodieselplus$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 dieselplus$0.418/L of ethanolplus$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 |
| 114 | 2710.99.62 | $0.418/L of gasolineplus$0.418/L of ethanolplus$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 biodieselplus$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 |
| 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 |
| 146 | 3817.00.10 | $0.418/L |
| 147 | 3819.00.00 | $0.085/L |
| 148 | 3824.99.30 | $0.418/L of gasolineplus$0.418/L of ethanolplus$0.418/L of other substances (if any)in the blend |
| 149 | 3824.99.40 | $0.418/L of dieselplus$0.418/L of ethanolplus$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 biodieselplus$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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |

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*.

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.

| Indonesian originating goods |
| --- |
| Column 1Item | Column 2Heading or subheading in Schedule 3 | Column 3Rate |
| 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 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 |
| 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 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 |
| 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 |
| 76 | 2710.12.62 | $0.418/L of gasolineplus$0.418/L of ethanolplus$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 dieselplus$0.418/L of ethanolplus$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 biodieselplus$0.418/L of ethanol (if any)plus$0.418/L of other substances in the blend |
| 90 | 2710.91.16 | $0.418/L |
| 91 | 2710.91.22 | $0.418/L of dieselplus$0.418/L of ethanolplus$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 gasolineplus$0.418/L of ethanolplus$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 biodieselplus$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 |
| 105 | 2710.99.22 | $0.418/L of dieselplus$0.418/L of ethanolplus$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 gasolineplus$0.418/L of ethanolplus$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 biodieselplus$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 |
| 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 gasolineplus$0.418/L of ethanolplus$0.418/L of other substances (if any)in the blend |
| 141 | 3824.99.40 | $0.418/L of dieselplus$0.418/L of ethanolplus$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 biodieselplus$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*.

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”.

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.

| Hong Kong originating goods |
| --- |
| Column 1Item | Column 2Heading or subheading in Schedule 3 | Column 3Rate |
| 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 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 |
| 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 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 |
| 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 |
| 76 | 2710.12.62 | $0.418/L of gasolineplus$0.418/L of ethanolplus$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 dieselplus$0.418/L of ethanolplus$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 biodieselplus$0.418/L of ethanol (if any)plus$0.418/L of other substances in the blend |
| 90 | 2710.91.16 | $0.418/L |
| 91 | 2710.91.22 | $0.418/L of dieselplus$0.418/L of ethanolplus$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 gasolineplus$0.418/L of ethanolplus$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 biodieselplus$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 |
| 105 | 2710.99.22 | $0.418/L of dieselplus$0.418/L of ethanolplus$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 gasolineplus$0.418/L of ethanolplus$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 biodieselplus$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 |
| 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 gasolineplus$0.418/L of ethanolplus$0.418/L of other substances (if any)in the blend |
| 141 | 3824.99.40 | $0.418/L of dieselplus$0.418/L of ethanolplus$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 biodieselplus$0.418/L of ethanol (if any)plus$0.418/L of other substances in the blend |

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*.

[*Minister’s second reading speech made in—*

*House of Representatives on 16 October 2019*

*Senate on 11 November 2019*]

(193/19)