



# **Customs Tariff Amendment (Australia-United Kingdom Free Trade Agreement Implementation) Act 2022**

**No. 58, 2022**

**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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# Customs Tariff Amendment (Australia-United Kingdom Free Trade Agreement Implementation) Act 2022

No. 58, 2022

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

[Assented to 23 November 2022]

The Parliament of Australia enacts:

### 1 Short title

This Act is the *Customs Tariff Amendment (Australia-United Kingdom Free Trade Agreement Implementation) Act 2022*.

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No. 58, 2022

*Customs Tariff Amendment (Australia-United Kingdom Free Trade Agreement Implementation) Act 2022*

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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.	23 November 2022
2. Schedule 1	At the same time as Schedule 1 to the <i>Customs Amendment (Australia-United Kingdom Free Trade Agreement Implementation) Act 2022</i> commences.	31 May 2023

Note: This table relates only to the provisions of this Act as originally enacted.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Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

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## Schedule 1—Amendments

### *Customs Tariff Act 1995*

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

Add:

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

#### **2 Subsection 9(1)**

Omit “or 14”, substitute “, 14 or 15”.

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

Insert:

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

#### **4 After paragraph 11(1)(n)**

Insert:

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

#### **5 After paragraph 11(2)(bj)**

Insert:

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

#### **6 After section 13L**

Insert:

#### **13M When goods are UK originating goods**

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

#### **7 At the end of subsection 14(1)**

Add:

; and (m) a rate of duty set out in a rate column in Schedule 4 applies in relation to the United Kingdom if “UK” is specified in relation to the rate.

**8 After subparagraph 16(1)(a)(xii)**

Insert:

and (xiii) are not UK originating goods;

**9 Subparagraph 16(1)(t)(ii)**

Omit “Free.”, substitute “Free;”.

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

Add:

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

Note: See also subsection (4C).

**11 After subsection 16(4B)**

Insert:

*UK originating goods*

(4C) For the purposes of Schedule 15:

- (a) a reference in that Schedule to year 2 is a reference to the first calendar year beginning after the commencement of this subsection; and
- (b) a reference in that Schedule to year 3 is a reference to the second calendar year beginning after the commencement of this subsection; and
- (c) a reference in that Schedule to year 4 is a reference to the third calendar year beginning after the commencement of this subsection; and

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- (d) a reference in that Schedule to year 5 is a reference to the fourth calendar year beginning after the commencement of this subsection; and
  - (e) a reference in that Schedule to year 6 is a reference to the fifth calendar year beginning after the commencement of this subsection.

## **12 After section 16**

Insert:

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

#### *Duty rates*

- (1) Despite paragraph 16(1)(u), the duty in respect of goods that are:
  - (a) safeguard goods specified in a notice made by the Minister under this section; and
  - (b) imported into Australia during the period specified in the notice;must be worked out by reference to the general rate set out in the third column of the tariff classification under which the goods are classified.

#### *Notice*

- (2) The Minister may, by legislative instrument, make a notice specifying one or more safeguard goods, and a period, for the purposes of subsection (1).
- (3) The Minister may do so only if the Minister is satisfied that goods equivalent to those safeguard goods will, under a law of the United Kingdom, be subject to a global safeguard measure referred to in Section C of Chapter 3 of the Agreement if imported into the United Kingdom from Australia during the period.
- (4) The Minister must not specify a period starting before the commencement of the notice.

*Definitions*

(5) In this section:

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

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

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

Add:

; or (l) under an item in the table in Schedule 15 that applies to the goods.

**14 After subparagraph 18(2)(a)(xii)**

Insert:

and (xiii) are not UK originating goods;

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

Add:

; (u) if the goods are UK originating goods:

- (i) if a rate of duty that applies in relation to the United Kingdom is set out in the third column of that item—by reference to that rate of duty; or
- (ii) otherwise—Free.

**16 Paragraph 19AAC(1)(a)**

Omit “section”, substitute “subsection”.

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

Omit “or 14”, substitute “, 14 or 15”.

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

Omit “section”, substitute “subsection”.

**19 Paragraph 19AA(b)**

Omit “or 14”, substitute “, 14 or 15”.

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**20 Paragraph 19AC(b)**

Omit “or 14”, substitute “, 14 or 15”.

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

Omit “or 14”, substitute “, 14 or 15”.

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

After “RCEP”, insert “/UK”.

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

Omit “or 14”, substitute “, 14 or 15”.

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

After “RCEP”, insert “/UK”.

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

After “RCEP” (wherever occurring), insert “/UK”.

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

After “RCEP”, insert “/UK”.

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

After “RCEP” (wherever occurring), insert “/UK”.

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

Add:

UK:5%

**29 At the end of the Act**

Add:

**Schedule 15—UK originating goods**

Note: See sections 15 and 16.

## Schedule 1 Amendments

UK originating goods		
Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
1	0406.10.00	\$1.02/kg From 1 January of year 2: \$0.81/kg From 1 January of year 3: \$0.61/kg From 1 January of year 4: \$0.41/kg From 1 January of year 5: \$0.20/kg From 1 January of year 6: Free
2	0406.20.00	\$1.02/kg From 1 January of year 2: \$0.81/kg From 1 January of year 3: \$0.61/kg From 1 January of year 4: \$0.41/kg From 1 January of year 5: \$0.20/kg From 1 January of year 6: Free
3	0406.30.00	\$1.02/kg From 1 January of year 2: \$0.81/kg From 1 January of year 3: \$0.61/kg From 1 January of year 4: \$0.41/kg From 1 January of year 5: \$0.20/kg From 1 January of year 6: Free
4	0406.40.90	\$1.02/kg From 1 January of year 2: \$0.81/kg From 1 January of year 3: \$0.61/kg From 1 January of year 4: \$0.41/kg From 1 January of year 5: \$0.20/kg From 1 January of year 6: Free
5	0406.90.90	\$1.02/kg From 1 January of year 2: \$0.81/kg From 1 January of year 3: \$0.61/kg From 1 January of year 4: \$0.41/kg

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<b>UK 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>
		From 1 January of year 5: \$0.20/kg From 1 January of year 6: Free
6	2203.00.63	\$9.57/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
7	2203.00.64	\$47.86/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
8	2203.00.65	\$29.97/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
9	2203.00.66	\$55.73/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
10	2203.00.67	\$39.27/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
11	2203.00.69	\$55.73/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
12	2203.00.71	\$9.57/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
13	2203.00.72	\$29.97/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

**Schedule 1** Amendments

<b>UK 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	2203.00.79	\$39.27/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
15	2203.00.91	\$94.41/L of alcohol
16	2203.00.99	\$94.41/L of alcohol
17	2204.10.23	\$94.41/L of alcohol
18	2204.10.29	\$94.41/L of alcohol
19	2204.10.83	\$94.41/L of alcohol
20	2204.10.89	\$94.41/L of alcohol
21	2204.21.30	\$94.41/L of alcohol
22	2204.21.90	\$94.41/L of alcohol
23	2204.22.30	\$94.41/L of alcohol
24	2204.22.90	\$94.41/L of alcohol
25	2204.29.30	\$94.41/L of alcohol
26	2204.29.90	\$94.41/L of alcohol
27	2205.10.30	\$94.41/L of alcohol
28	2205.10.90	\$94.41/L of alcohol
29	2205.90.30	\$94.41/L of alcohol
30	2205.90.90	\$94.41/L of alcohol
31	2206.00.13	\$94.41/L of alcohol
32	2206.00.14	\$94.41/L of alcohol
33	2206.00.21	\$94.41/L of alcohol
34	2206.00.22	\$94.41/L of alcohol
35	2206.00.23	\$94.41/L of alcohol
36	2206.00.24	\$94.41/L of alcohol
37	2206.00.52	\$94.41/L of alcohol
38	2206.00.59	\$94.41/L of alcohol
39	2206.00.62	\$94.41/L of alcohol
40	2206.00.69	\$94.41/L of alcohol

<b>UK 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>
41	2206.00.72	\$9.57/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
42	2206.00.73	\$47.86/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
43	2206.00.76	\$29.97/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
44	2206.00.77	\$55.73/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
45	2206.00.78	\$39.27/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
46	2206.00.79	\$55.73/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
47	2206.00.82	\$9.57/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
48	2206.00.83	\$29.97/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

**Schedule 1 Amendments**

<b>UK 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>
49	2206.00.89	\$39.27/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
50	2206.00.92	\$94.41/L of alcohol
51	2206.00.99	\$94.41/L of alcohol
52	2207.10.00	\$94.41/L of alcohol
53	2207.20.10	\$0.460/L
54	2208.20.10	\$88.17/L of alcohol
55	2208.20.90	\$94.41/L of alcohol
56	2208.30.00	\$94.41/L of alcohol
57	2208.40.00	\$94.41/L of alcohol
58	2208.50.00	\$94.41/L of alcohol
59	2208.60.00	\$94.41/L of alcohol
60	2208.70.00	\$94.41/L of alcohol
61	2208.90.20	\$94.41/L of alcohol
62	2208.90.90	\$94.41/L of alcohol
63	2401.10.00	Applicable rate (see section 19ACA)/kg
64	2401.20.00	Applicable rate (see section 19ACA)/kg of tobacco content
65	2401.30.00	Applicable rate (see section 19ACA)/kg of tobacco content
66	2402.10.20	\$1.14040/stick
67	2402.10.80	Applicable rate (see section 19ACA)/kg of tobacco content
68	2402.20.20	\$1.14040/stick
69	2402.20.80	Applicable rate (see section 19ACA)/kg of tobacco content
70	2403.11.00	Applicable rate (see section 19ACA)/kg of tobacco content
71	2403.19.10	\$1.14040/stick

<b>UK 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>
72	2403.19.90	Applicable rate (see section 19ACA)/kg of tobacco content
73	2403.91.00	Applicable rate (see section 19ACA)/kg of tobacco content
74	2403.99.80	Applicable rate (see section 19ACA)/kg of tobacco content
75	2404.11.00	Applicable rate (see section 19ACA)/kg of tobacco content
76	2707.10.00	\$0.460/L
77	2707.20.00	\$0.460/L
78	2707.30.00	\$0.460/L
79	2707.50.00	\$0.460/L
80	2709.00.90	\$0.460/L
81	2710.12.61	\$0.03556/L
82	2710.12.62	\$0.460/L of gasoline plus \$0.460/L of ethanol plus \$0.460/L of other substances (if any) in the blend
83	2710.12.69	\$0.460/L
84	2710.12.70	\$0.460/L
85	2710.19.16	\$0.460/L
86	2710.19.22	\$0.460/L of diesel plus \$0.460/L of ethanol plus \$0.460/L of other substances (if any) in the blend
87	2710.19.28	\$0.460/L
88	2710.19.40	\$0.03556/L

**Schedule 1** Amendments

<b>UK 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>
89	2710.19.51	\$0.460/L
90	2710.19.52	\$0.460/L
91	2710.19.53	\$0.460/L
92	2710.19.70	\$0.460/L
93	2710.19.91	\$0.085/L
94	2710.19.92	\$0.085/kg
95	2710.20.00	\$0.460/L of biodiesel plus \$0.460/L of ethanol (if any) plus \$0.460/L of other substances in the blend
96	2710.91.16	\$0.460/L
97	2710.91.22	\$0.460/L of diesel plus \$0.460/L of ethanol plus \$0.460/L of other substances (if any) in the blend
98	2710.91.28	\$0.460/L
99	2710.91.40	\$0.03556/L
100	2710.91.51	\$0.460/L
101	2710.91.52	\$0.460/L
102	2710.91.53	\$0.460/L
103	2710.91.61	\$0.03556/L
104	2710.91.62	\$0.460/L of gasoline plus \$0.460/L of ethanol plus \$0.460/L of other substances (if any) in the blend

<b>UK 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	2710.91.69	\$0.460/L
106	2710.91.70	\$0.460/L
107	2710.91.80	\$0.460/L of biodiesel plus \$0.460/L of ethanol (if any) plus \$0.460/L of other substances in the blend
108	2710.91.91	\$0.085/L
109	2710.91.92	\$0.085/kg
110	2710.99.16	\$0.460/L
111	2710.99.22	\$0.460/L of diesel plus \$0.460/L of ethanol plus \$0.460/L of other substances (if any) in the blend
112	2710.99.28	\$0.460/L
113	2710.99.40	\$0.03556/L
114	2710.99.51	\$0.460/L
115	2710.99.52	\$0.460/L
116	2710.99.53	\$0.460/L
117	2710.99.61	\$0.03556/L
118	2710.99.62	\$0.460/L of gasoline plus \$0.460/L of ethanol plus \$0.460/L of other substances (if any) in the blend
119	2710.99.69	\$0.460/L
120	2710.99.70	\$0.460/L

**Schedule 1** Amendments

<b>UK 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	2710.99.80	\$0.460/L of biodiesel plus \$0.460/L of ethanol (if any) plus \$0.460/L of other substances in the blend
122	2710.99.91	\$0.085/L
123	2710.99.92	\$0.085/kg
124	2711.11.00	\$0.315/kg
125	2711.12.10	\$0.150/L
126	2711.13.10	\$0.150/L
127	2711.21.10	\$0.315/kg
128	2902.20.00	\$0.460/L
129	2902.30.00	\$0.460/L
130	2902.41.00	\$0.460/L
131	2902.42.00	\$0.460/L
132	2902.43.00	\$0.460/L
133	2902.44.00	\$0.460/L
134	3403.11.10	\$0.085/kg
135	3403.11.90	\$0.085/L
136	3403.19.10	\$0.085/kg
137	3403.19.90	\$0.085/L
138	3403.91.10	\$0.085/kg
139	3403.91.90	\$0.085/L
140	3403.99.10	\$0.085/kg
141	3403.99.90	\$0.085/L
142	3811.21.10	\$0.085/kg
143	3811.21.90	\$0.085/L
144	3817.00.10	\$0.460/L
145	3819.00.00	\$0.085/L

<b>UK 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>
146	3824.99.30	\$0.460/L of gasoline plus \$0.460/L of ethanol plus \$0.460/L of other substances (if any) in the blend
147	3824.99.40	\$0.460/L of diesel plus \$0.460/L of ethanol plus \$0.460/L of other substances (if any) in the blend
148	3826.00.10	\$0.460/L
149	3826.00.20	\$0.460/L of biodiesel plus \$0.460/L of ethanol (if any) plus \$0.460/L of other substances in the blend
150	7208.10.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
151	7208.25.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free

## Schedule 1 Amendments

UK originating goods		
Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
152	7208.26.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
153	7208.27.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
154	7208.36.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
155	7208.37.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
156	7208.38.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
157	7208.39.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free

<b>UK 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>
158	7208.40.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
159	7208.51.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
160	7208.52.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
161	7208.53.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
162	7208.54.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
163	7208.90.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free

## Schedule 1 Amendments

UK originating goods		
Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
164	7209.15.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
165	7209.16.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
166	7209.17.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
167	7209.18.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
168	7209.25.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
169	7209.26.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free

<b>UK 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>
170	7209.27.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
171	7209.28.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
172	7209.90.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
173	7210.41.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
174	7210.49.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
175	7210.50.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free

## Schedule 1 Amendments

UK originating goods		
Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
176	7210.61.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
177	7210.69.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
178	7210.70.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
179	7210.90.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
180	7211.14.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
181	7211.19.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free

<b>UK 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>
182	7211.23.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
183	7211.29.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
184	7211.90.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
185	7212.30.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
186	7212.40.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
187	7212.50.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free

## Schedule 1 Amendments

UK originating goods		
Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
188	7213.10.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
189	7213.91.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
190	7213.99.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
191	7214.20.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
192	7214.91.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
193	7214.99.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free

<b>UK 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>
194	7215.10.90	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
195	7215.50.90	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
196	7215.90.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
197	7216.10.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
198	7216.21.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
199	7216.31.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free

## Schedule 1 Amendments

UK originating goods		
Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
200	7216.32.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
201	7216.33.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
202	7216.40.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
203	7217.10.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
204	7217.20.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
205	7217.30.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free

<b>UK 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	7217.90.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
207	7222.20.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
208	7225.30.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
209	7225.40.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
210	7225.50.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
211	7225.91.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free

## Schedule 1 Amendments

UK originating goods		
Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
212	7225.92.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
213	7225.99.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
214	7226.91.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
215	7226.92.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
216	7226.99.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
217	7227.20.10	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free

<b>UK 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>
218	7227.20.90	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
219	7227.90.10	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
220	7227.90.90	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
221	7228.10.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
222	7228.20.10	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
223	7228.20.21	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free

## Schedule 1 Amendments

UK originating goods		
Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
224	7228.20.90	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
225	7228.30.10	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
226	7228.30.90	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
227	7228.50.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
228	7228.60.10	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
229	7228.60.90	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free

<b>UK 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>
230	7228.70.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
231	7228.80.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
232	7229.20.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
233	7229.90.90	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
234	7306.30.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
235	7306.50.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free

UK originating goods		
Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
236	7306.61.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
237	7306.69.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
238	7306.90.00	4% From 1 January of year 2: 3% From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free

**30 User's guide**

Omit "to 14", substitute "to 15".

**31 User's guide**

Omit "or 14", substitute ", 14 or 15".

**32 User's guide**

Omit "and 14", substitute ", 14 and 15".

**33 At the end of the User's guide**

Add:

Schedule 15 sets out the rate of duty for UK originating goods.

**34 Application provision**

The amendments made by items 1 to 11, 13 to 15 and 22 to 29 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.

**35 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, the alcohol duty rate, or fuel duty rate, set out in the rate column of an item in the table in Schedule 15 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 15 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 27 October 2022  
Senate on 21 November 2022]

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(108/22)