

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

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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*.

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 *Customs Amendment (Australia‑United Kingdom Free Trade Agreement Implementation) Act 2022* 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Note: This table relates only to the provisions of this Act as originally enacted.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 Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

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

 (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”.

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.

| UK originating goods |
| --- |
| Column 1Item | Column 2Heading or subheading in Schedule 3 | Column 3Rate |
| 1 | 0406.10.00 | $1.02/kgFrom 1 January of year 2: $0.81/kgFrom 1 January of year 3: $0.61/kgFrom 1 January of year 4: $0.41/kgFrom 1 January of year 5: $0.20/kgFrom 1 January of year 6: Free |
| 2 | 0406.20.00 | $1.02/kgFrom 1 January of year 2: $0.81/kgFrom 1 January of year 3: $0.61/kgFrom 1 January of year 4: $0.41/kgFrom 1 January of year 5: $0.20/kgFrom 1 January of year 6: Free |
| 3 | 0406.30.00 | $1.02/kgFrom 1 January of year 2: $0.81/kgFrom 1 January of year 3: $0.61/kgFrom 1 January of year 4: $0.41/kgFrom 1 January of year 5: $0.20/kgFrom 1 January of year 6: Free |
| 4 | 0406.40.90 | $1.02/kgFrom 1 January of year 2: $0.81/kgFrom 1 January of year 3: $0.61/kgFrom 1 January of year 4: $0.41/kgFrom 1 January of year 5: $0.20/kgFrom 1 January of year 6: Free |
| 5 | 0406.90.90 | $1.02/kgFrom 1 January of year 2: $0.81/kgFrom 1 January of year 3: $0.61/kgFrom 1 January of year 4: $0.41/kgFrom 1 January of year 5: $0.20/kgFrom 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 |
| 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 |
| 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 |
| 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 |
| 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 gasolineplus$0.460/L of ethanolplus$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 dieselplus$0.460/L of ethanolplus$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 |
| 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 biodieselplus$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 dieselplus$0.460/L of ethanolplus$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 gasolineplus$0.460/L of ethanolplus$0.460/L of other substances (if any) in the blend |
| 105 | 2710.91.69 | $0.460/L |
| 106 | 2710.91.70 | $0.460/L |
| 107 | 2710.91.80 | $0.460/L of biodieselplus$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 dieselplus$0.460/L of ethanolplus$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 gasolineplus$0.460/L of ethanolplus$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 |
| 121 | 2710.99.80 | $0.460/L of biodieselplus$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 |
| 146 | 3824.99.30 | $0.460/L of gasolineplus$0.460/L of ethanolplus$0.460/L of other substances (if any)in the blend |
| 147 | 3824.99.40 | $0.460/L of dieselplus$0.460/L of ethanolplus$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 biodieselplus$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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
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| 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 |
| 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 |
| 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 |
| 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*.

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

*House of Representatives on 27 October 2022*

*Senate on 21 November 2022*]

(108/22)