



Customs Tariff Amendment (Australia-United Arab Emirates Comprehensive Economic Partnership Agreement Implementation) Act 2025

No. 33, 2025

**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 Arab Emirates Comprehensive Economic Partnership Agreement Implementation) Act 2025

No. 33, 2025

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

[Assented to 2 August 2025]

The Parliament of Australia enacts:

No. 33, 2025

*Customs Tariff Amendment (Australia-United Arab Emirates
Comprehensive Economic Partnership Agreement Implementation) Act
2025*

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1 Short title

This Act is the *Customs Tariff Amendment (Australia-United Arab Emirates Comprehensive Economic Partnership Agreement Implementation) Act 2025*.

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.	2 August 2025
2. Schedule 1	At the same time as Schedule 1 to the <i>Customs Amendment (Australia-United Arab Emirates Comprehensive Economic Partnership Agreement Implementation) Act 2025</i> commences.	1 October 2025

Note: This table relates only to the provisions of this Act as originally enacted.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Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule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.

No. 33, 2025

*Customs Tariff Amendment (Australia-United Arab Emirates
Comprehensive Economic Partnership Agreement Implementation) Act
2025*

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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 (n) the third column of the table in Schedule 16.

2 Subsection 9(1)

Omit “or 15”, substitute “, 15 or 16”.

3 After paragraph 11(1)(bk)

Insert:

or (bl) the third column of an item in the table in Schedule 16 that applies to goods;

4 After paragraph 11(1)(o)

Insert:

or (p) the third column of that item in the table in Schedule 16;

5 After paragraph 11(2)(bk)

Insert:

or (bl) the third column of an item in the table in Schedule 16 that applies to goods;

6 After section 13M

Insert:

13N When goods are UAE originating goods

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

7 After subparagraph 16(1)(a)(xiii)

Insert:

and (xiv) are not UAE originating goods;

8 Subparagraph 16(1)(u)(ii)

Omit “Free.”, substitute “Free;”.

9 At the end of subsection 16(1) (after the note)

Add:

- (v) if the goods are UAE 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 16—by reference to the rate of duty set out in column 3 of that item; or
 - (ii) otherwise—Free.

Note: See also subsection (4D).

10 After subsection 16(4C)

Insert:

UAE originating goods

(4D) For the purposes of Schedule 16:

- (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.

11 At the end of subsection 18(1)

Add:

; or (m) under an item in the table in Schedule 16 that applies to the goods.

12 After subparagraph 18(2)(a)(xiii)

Insert:

and (xiv) are not UAE originating goods;

13 At the end of subsection 18(2)

Add:

; (v) if the goods are UAE originating goods:

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

14 Paragraph 19AAC(1)(b)

Omit “or 15”, substitute “, 15 or 16”.

15 Paragraph 19AA(b)

Omit “or 15”, substitute “, 15 or 16”.

16 Paragraph 19AC(b)

Omit “or 15”, substitute “, 15 or 16”.

17 Paragraph 19ACA(1)(b)

Omit “or 15”, substitute “, 15 or 16”.

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

After “UK”, insert “/AE”.

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

Omit “or 15”, substitute “, 15 or 16”.

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

After “UK”, insert “/AE”.

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

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

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

After “UK”, insert “/AE”.

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

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

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

Add:

AE:5%

25 At the end of the Act

Add:

Schedule 16—UAE originating goods

Note: See sections 15 and 16.

UAE originating goods		
Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
1	2203.00.63	\$10.57/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	\$52.87/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	\$33.11/L of alcohol, calculated on that alcohol content by which the percentage

Schedule 1 Amendments

UAE originating goods		
Column 1	Column 2	Column 3
Item	Heading or subheading in Schedule 3	Rate
		by volume of alcohol of the goods exceeds 1.15
4	2203.00.66	\$61.57/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	\$43.39/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	\$61.57/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
7	2203.00.71	\$10.57/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	\$33.11/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	\$43.39/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	\$104.31/L of alcohol
11	2203.00.99	\$104.31/L of alcohol
12	2204.10.23	\$104.31/L of alcohol
13	2204.10.29	\$104.31/L of alcohol
14	2204.10.83	\$104.31/L of alcohol
15	2204.10.89	\$104.31/L of alcohol
16	2204.21.30	\$104.31/L of alcohol

UAE originating goods		
Column 1	Column 2	Column 3
Item	Heading or subheading in Schedule 3	Rate
17	2204.21.90	\$104.31/L of alcohol
18	2204.22.30	\$104.31/L of alcohol
19	2204.22.90	\$104.31/L of alcohol
20	2204.29.30	\$104.31/L of alcohol
21	2204.29.90	\$104.31/L of alcohol
22	2205.10.30	\$104.31/L of alcohol
23	2205.10.90	\$104.31/L of alcohol
24	2205.90.30	\$104.31/L of alcohol
25	2205.90.90	\$104.31/L of alcohol
26	2206.00.13	\$104.31/L of alcohol
27	2206.00.14	\$104.31/L of alcohol
28	2206.00.21	\$104.31/L of alcohol
29	2206.00.22	\$104.31/L of alcohol
30	2206.00.23	\$104.31/L of alcohol
31	2206.00.24	\$104.31/L of alcohol
32	2206.00.52	\$104.31/L of alcohol
33	2206.00.59	\$104.31/L of alcohol
34	2206.00.62	\$104.31/L of alcohol
35	2206.00.69	\$104.31/L of alcohol
36	2206.00.72	\$10.57/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	\$52.87/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	\$33.11/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

UAE originating goods

Column 1	Column 2	Column 3
Item	Heading or subheading in Schedule 3	Rate
39	2206.00.77	\$61.57/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	\$43.39/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	\$61.57/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
42	2206.00.82	\$10.57/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	\$33.11/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	\$43.39/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	\$104.31/L of alcohol
46	2206.00.99	\$104.31/L of alcohol
47	2207.10.00	\$104.31/L of alcohol
48	2207.20.10	\$0.508/L
49	2208.20.10	\$97.41/L of alcohol
50	2208.20.90	\$104.31/L of alcohol
51	2208.30.00	\$104.31/L of alcohol
52	2208.40.00	\$104.31/L of alcohol
53	2208.50.00	\$104.31/L of alcohol

UAE originating goods		
Column 1	Column 2	Column 3
Item	Heading or subheading in Schedule 3	Rate
54	2208.60.00	\$104.31/L of alcohol
55	2208.70.00	\$104.31/L of alcohol
56	2208.90.20	\$104.31/L of alcohol
57	2208.90.90	\$104.31/L of alcohol
58	2401.10.00	Applicable rate (see section 19ACA)/kg
59	2401.20.00	Applicable rate (see section 19ACA)/kg
60	2401.30.00	Applicable rate (see section 19ACA)/kg
61	2402.10.20	\$1.40312/stick
62	2402.10.80	Applicable rate (see section 19ACA)/kg
63	2402.20.20	\$1.40312/stick
64	2402.20.80	Applicable rate (see section 19ACA)/kg
65	2403.11.00	Applicable rate (see section 19ACA)/kg
66	2403.19.10	\$1.40312/stick
67	2403.19.90	Applicable rate (see section 19ACA)/kg
68	2403.91.00	Applicable rate (see section 19ACA)/kg
69	2403.99.80	Applicable rate (see section 19ACA)/kg
70	2404.11.00	Applicable rate (see section 19ACA)/kg
71	2707.10.00	\$0.508/L
72	2707.20.00	\$0.508/L
73	2707.30.00	\$0.508/L
74	2707.50.00	\$0.508/L
75	2709.00.90	\$0.508/L
76	2710.12.61	\$0.03556/L
77	2710.12.62	\$0.508/L of gasoline plus \$0.508/L of ethanol plus \$0.508/L of other substances (if any) in the blend

Schedule 1 Amendments

UAE originating goods		
Column 1	Column 2	Column 3
Item	Heading or subheading in Schedule 3	Rate
78	2710.12.69	\$0.508/L
79	2710.12.70	\$0.508/L
80	2710.19.16	\$0.508/L
81	2710.19.22	\$0.508/L of diesel plus \$0.508/L of ethanol plus \$0.508/L of other substances (if any) in the blend
82	2710.19.28	\$0.508/L
83	2710.19.40	\$0.03556/L
84	2710.19.51	\$0.508/L
85	2710.19.52	\$0.508/L
86	2710.19.53	\$0.508/L
87	2710.19.70	\$0.508/L
88	2710.19.91	\$0.142/L
89	2710.19.92	\$0.142/kg
90	2710.20.00	\$0.508/L of biodiesel plus \$0.508/L of ethanol (if any) plus \$0.508/L of other substances in the blend
91	2710.91.16	\$0.508/L
92	2710.91.22	\$0.508/L of diesel plus \$0.508/L of ethanol plus \$0.508/L of other substances (if any) in the blend

UAE originating goods		
Column 1	Column 2	Column 3
Item	Heading or subheading in Schedule 3	Rate
93	2710.91.28	\$0.508/L
94	2710.91.40	\$0.03556/L
95	2710.91.51	\$0.508/L
96	2710.91.52	\$0.508/L
97	2710.91.53	\$0.508/L
98	2710.91.61	\$0.03556/L
99	2710.91.62	\$0.508/L of gasoline plus \$0.508/L of ethanol plus \$0.508/L of other substances (if any) in the blend
100	2710.91.69	\$0.508/L
101	2710.91.70	\$0.508/L
102	2710.91.80	\$0.508/L of biodiesel plus \$0.508/L of ethanol (if any) plus \$0.508/L of other substances in the blend
103	2710.91.91	\$0.142/L
104	2710.91.92	\$0.142/kg
105	2710.99.16	\$0.508/L
106	2710.99.22	\$0.508/L of diesel plus \$0.508/L of ethanol plus \$0.508/L of other substances (if any) in the blend
107	2710.99.28	\$0.508/L

Schedule 1 Amendments

UAE originating goods		
Column 1	Column 2	Column 3
Item	Heading or subheading in Schedule 3	Rate
108	2710.99.40	\$0.03556/L
109	2710.99.51	\$0.508/L
110	2710.99.52	\$0.508/L
111	2710.99.53	\$0.508/L
112	2710.99.61	\$0.03556/L
113	2710.99.62	\$0.508/L of gasoline plus \$0.508/L of ethanol plus \$0.508/L of other substances (if any) in the blend
114	2710.99.69	\$0.508/L
115	2710.99.70	\$0.508/L
116	2710.99.80	\$0.508/L of biodiesel plus \$0.508/L of ethanol plus \$0.508/L of other substances in the blend
117	2710.99.91	\$0.142/L
118	2710.99.92	\$0.142/kg
119	2711.11.00	\$0.348/kg
120	2711.12.10	\$0.166/L
121	2711.13.10	\$0.166/L
122	2711.21.10	\$0.348/kg
123	2902.20.00	\$0.508/L
124	2902.30.00	\$0.508/L
125	2902.41.00	\$0.508/L
126	2902.42.00	\$0.508/L
127	2902.43.00	\$0.508/L

UAE originating goods		
Column 1	Column 2	Column 3
Item	Heading or subheading in Schedule 3	Rate
128	2902.44.00	\$0.508/L
129	3403.11.10	\$0.142/kg
130	3403.11.90	\$0.142/L
131	3403.19.10	\$0.142/kg
132	3403.19.90	\$0.142/L
133	3403.91.10	\$0.142/kg
134	3403.91.90	\$0.142/L
135	3403.99.10	\$0.142/kg
136	3403.99.90	\$0.142/L
137	3811.21.10	\$0.142/kg
138	3811.21.90	\$0.142/L
139	3817.00.10	\$0.508/L
140	3819.00.00	\$0.142/L
141	3824.99.30	\$0.508/L of gasoline plus \$0.508/L of ethanol plus \$0.508/L of other substances (if any) in the blend
142	3824.99.40	\$0.508/L of diesel plus \$0.508/L of ethanol plus \$0.508/L of other substances (if any) in the blend
143	3826.00.10	\$0.508/L
144	3826.00.20	\$0.508/L of biodiesel plus \$0.508/L of ethanol (if any)

Schedule 1 Amendments

UAE originating goods		
Column 1	Column 2	Column 3
Item	Heading or subheading in Schedule 3	Rate
		plus \$0.508/L of other substances in the blend
145	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
146	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
147	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
148	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
149	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
150	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
151	7208.38.00	4% From 1 January of year 2: 3%

UAE originating goods		
Column 1	Column 2	Column 3
Item	Heading or subheading in Schedule 3	Rate
		From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
152	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
153	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
154	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
155	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
156	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
157	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
158	7208.90.00	4% From 1 January of year 2: 3%

Schedule 1 Amendments

UAE originating goods		
Column 1	Column 2	Column 3
Item	Heading or subheading in Schedule 3	Rate
		From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
159	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
160	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
161	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
162	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
163	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
164	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
165	7209.27.00	4% From 1 January of year 2: 3%

UAE originating goods		
Column 1	Column 2	Column 3
Item	Heading or subheading in Schedule 3	Rate
		From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
166	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
167	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
168	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
169	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
170	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
171	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
172	7210.69.00	4% From 1 January of year 2: 3%

Schedule 1 Amendments

UAE originating goods		
Column 1	Column 2	Column 3
Item	Heading or subheading in Schedule 3	Rate
		From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
173	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
174	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
175	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
176	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
177	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
178	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
179	7211.90.00	4% From 1 January of year 2: 3%

UAE originating goods		
Column 1	Column 2	Column 3
Item	Heading or subheading in Schedule 3	Rate
		From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
180	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
181	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
182	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
183	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
184	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
185	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
186	7214.20.00	4% From 1 January of year 2: 3%

Schedule 1 Amendments

UAE originating goods		
Column 1	Column 2	Column 3
Item	Heading or subheading in Schedule 3	Rate
		From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
187	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
188	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
189	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
190	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
191	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
192	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
193	7216.21.00	4% From 1 January of year 2: 3%

UAE originating goods		
Column 1	Column 2	Column 3
Item	Heading or subheading in Schedule 3	Rate
		From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
194	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
195	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
196	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
197	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
198	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
199	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
200	7217.30.00	4% From 1 January of year 2: 3%

Schedule 1 Amendments

UAE originating goods		
Column 1	Column 2	Column 3
Item	Heading or subheading in Schedule 3	Rate
		From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
201	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
202	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
203	7222.30.00	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
204	7223.00.00	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	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
206	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
207	7225.50.00	4% From 1 January of year 2: 3%

UAE originating goods		
Column 1	Column 2	Column 3
Item	Heading or subheading in Schedule 3	Rate
		From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
208	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
209	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
210	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
211	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
212	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
213	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
214	7227.20.10	4% From 1 January of year 2: 3%

Schedule 1 Amendments

UAE originating goods		
Column 1	Column 2	Column 3
Item	Heading or subheading in Schedule 3	Rate
		From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
215	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
216	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
217	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
218	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
219	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
220	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
221	7228.20.90	4% From 1 January of year 2: 3%

UAE originating goods		
Column 1	Column 2	Column 3
Item	Heading or subheading in Schedule 3	Rate
		From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
222	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
223	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
224	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
225	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
226	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
227	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
228	7228.80.00	4% From 1 January of year 2: 3%

Schedule 1 Amendments

UAE originating goods		
Column 1	Column 2	Column 3
Item	Heading or subheading in Schedule 3	Rate
		From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
229	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
230	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
231	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
232	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
233	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
234	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
235	7306.90.00	4% From 1 January of year 2: 3%

UAE originating goods		
Column 1	Column 2	Column 3
Item	Heading or subheading in Schedule 3	Rate
		From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
236	7307.19.00	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
237	7307.99.00	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
238	7308.40.00	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
239	7308.90.00	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
240	7309.00.00	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
241	7311.00.00	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
242	7312.10.00	4% From 1 January of year 2: 3%

Schedule 1 Amendments

UAE originating goods		
Column 1	Column 2	Column 3
Item	Heading or subheading in Schedule 3	Rate
		From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
243	7318.15.00	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
244	7318.16.00	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
245	7318.19.00	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
246	7318.29.00	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
247	7320.10.00	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
248	7323.93.00	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
249	7323.99.00	4% From 1 January of year 2: 3%

UAE originating goods		
Column 1	Column 2	Column 3
Item	Heading or subheading in Schedule 3	Rate
		From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
250	7325.91.00	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
251	7325.99.00	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
252	7326.90.90	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
253	7604.10.00	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
254	7604.21.00	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
255	7604.29.00	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
256	7608.10.00	4% From 1 January of year 2: 3%

UAE originating goods		
Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
		From 1 January of year 3: 2% From 1 January of year 4: 1% From 1 January of year 5: Free
257	7608.20.00	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

26 User's guide

Omit "to 15", substitute "to 16".

27 User's guide

Omit "or 15", substitute ", 15 or 16".

28 User's guide

Omit "and 15", substitute ", 15 and 16".

29 At the end of the User's guide

Add:

Schedule 16 sets out the rate of duty for UAE originating goods.

30 Application provision

The amendments made by items 1 to 13 and 18 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.

31 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 16 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 16 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 24 July 2025
Senate on 31 July 2025]

(28/25)
