



Customs Tariff Regulations 2004

Statutory Rules No. 289, 2004

made under the

Customs Tariff Act 1995

Compilation No. 6

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Prepared by the Office of Parliamentary Counsel, Canberra

About this compilation

This compilation

This is a compilation of the *Customs Tariff Regulations 2004* that shows the text of the law as amended and in force on 1 July 2017 (the **compilation date**).

The notes at the end of this compilation (the **endnotes**) include information about amending laws and the amendment history of provisions of the compiled law.

Uncommenced amendments

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on the Legislation Register (www.legislation.gov.au). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the series page on the Legislation Register for the compiled law.

Application, saving and transitional provisions for provisions and amendments

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

Editorial changes

For more information about any editorial changes made in this compilation, see the endnotes.

Modifications

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the series page on the Legislation Register for the compiled law.

Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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1 Name of Regulations

These Regulations are the *Customs Tariff Regulations 2004*.

3 Definitions

In these Regulations:

Act means the *Customs Tariff Act 1995*.

Schedule 7 item means an item in the table in Schedule 7 to the Act.

Schedule 8 item means an item in the table in Schedule 8 to the Act.

4 Classes of countries and places for which preferential rates apply

For the purposes of the Act, Schedule 1 has effect.

Note: Schedule 1 sets out the countries and places to which preferential rates of duty apply under the Australian system of tariff preferences.

4B Schedule 7 to the Act—prescribed goods

For each Schedule 7 item mentioned in an item in Schedule 1B, the goods mentioned in the item are prescribed.

Note: Subparagraph 16(1)(m)(i) of the Act provides that the duty in respect of goods classified to a heading or subheading specified in column 2 of a Schedule 7 item is calculated by reference to the rate of duty specified in column 3 of that item. Subsection 16(2A) of the Act provides that, if column 2 of a Schedule 7 item includes '(prescribed goods only)', subparagraph 16(1)(m)(i) does not apply to the goods mentioned in the item unless the goods are prescribed.

5 Schedule 8 to the Act—prescribed goods

For each Schedule 8 item mentioned in column 2 of an item in Schedule 2, the goods mentioned in column 3 of that item are prescribed.

6 Saving provision—amendments made by the *Customs Tariff Amendment Regulations 2017*

These Regulations, as in force immediately before the commencement of Schedule 1 to the *Customs Tariff Amendment Regulations 2017*, continue to apply on and after that commencement in relation to goods imported into Australia before that commencement.

Schedule 1 Classes of countries and places for which preferential rates apply
Part 1 Forum Island Countries

Schedule 1—Classes of countries and places for which preferential rates apply

Note: See regulation 4.

Part 1—Forum Island Countries

Forum Island Countries	
Column 1 Country	Column 2 Abbreviation
Cook Islands	CK
Fiji	FJ
Kiribati	KI
Marshall Islands, Republic of	MH
Micronesia, Federated States of	FM
Nauru	NR
Niue	NU
Papua New Guinea	PG
Samoa	WS
Solomon Islands	SB
Tonga	TO
Tuvalu	TV
Vanuatu	VU

Part 2—Least Developed Countries

Division 1—Countries that are Least Developed Countries

Countries that are Least Developed Countries	
Column 1 Country	Column 2 Abbreviation
Afghanistan	AF
Angola	AO
Bangladesh	BD
Benin	BJ
Bhutan	BT
Burkina Faso	BF
Burundi	BI
Cambodia	KH
Cape Verde	CV
Central African Republic	CF
Chad	TD
Comoros	KM
Congo, Democratic Republic of	CD
Djibouti	DJ
Equatorial Guinea	GQ
Eritrea	ER
Ethiopia	ET
Gambia	GM
Guinea	GN
Guinea-Bissau	GW
Haiti	HT
Kiribati	KI
Lao People's Democratic Republic	LA
Lesotho	LS
Liberia	LR
Madagascar	MG
Malawi	MW
Maldives	MV
Mali	ML
Mauritania	MR
Mozambique	MZ
Myanmar, Union of	MM
Nepal	NP

Schedule 1 Classes of countries and places for which preferential rates apply

Part 2 Least Developed Countries

Division 1 Countries that are Least Developed Countries

Countries that are Least Developed Countries	
Column 1 Country	Column 2 Abbreviation
Niger	NE
Rwanda	RW
Samoa	WS
Sao Tome and Principe	ST
Senegal	SN
Sierra Leone	SL
Solomon Islands	SB
Somalia	SO
Sudan	SD
Tanzania, United Republic of	TZ
Togo	TG
Tuvalu	TV
Uganda	UG
Vanuatu	VU
Yemen, Republic of	YE
Zambia	ZM

**Division 2—Other countries and places that are treated as Least
Developed Countries**

Other countries and places that are treated as Least Developed Countries	
Column 1	Column 2
Country or place	Abbreviation
East Timor (Timor-Leste)	TL

Schedule 1 Classes of countries and places for which preferential rates apply

Part 3 Developing Countries subject to DC rates of duty

Division 1 Countries subject to DC rates of duty

Part 3—Developing Countries subject to DC rates of duty

Division 1—Countries subject to DC rates of duty

Countries subject to DC rates of duty	
Column 1 Country	Column 2 Abbreviation
Afghanistan	AF
Angola	AO
Bangladesh	BD
Benin	BJ
Bhutan	BT
Botswana	BW
Burkina Faso	BF
Burundi	BI
Cambodia	KH
Cape Verde	CV
Central African Republic	CF
Chad	TD
Comoros	KM
Congo, Democratic Republic of	CD
Cook Islands	CK
Djibouti	DJ
East Timor (Timor-Leste)	TL
Equatorial Guinea	GQ
Eritrea	ER
Ethiopia	ET
Fiji	FJ
Gambia	GM
Guinea	GN
Guinea-Bissau	GW
Haiti	HT
Kiribati	KI
Lao People's Democratic Republic	LA
Lesotho	LS
Liberia	LR
Madagascar	MG
Malawi	MW
Maldives	MV
Mali	ML

Classes of countries and places for which preferential rates apply **Schedule 1**
Developing Countries subject to DC rates of duty **Part 3**
Countries subject to DC rates of duty **Division 1**

Countries subject to DC rates of duty	
Column 1 Country	Column 2 Abbreviation
Marshall Islands, Republic of	MH
Mauritania	MR
Micronesia, Federated States of	FM
Mozambique	MZ
Myanmar, Union of	MM
Namibia	NA
Nauru	NR
Nepal	NP
Niger	NE
Niue	NU
Palau	PW
Papua New Guinea	PG
Rwanda	RW
Samoa	WS
Sao Tome and Principe	ST
Senegal	SN
Sierra Leone	SL
Solomon Islands	SB
Somalia	SO
Sudan	SD
Tanzania, United Republic of	TZ
Togo	TG
Tonga	TO
Tuvalu	TV
Uganda	UG
Vanuatu	VU
Yemen, Republic of	YE
Zambia	ZM

Schedule 1 Classes of countries and places for which preferential rates apply

Part 3 Developing Countries subject to DC rates of duty

Division 2 Places subject to DC rates of duty

Division 2—Places subject to DC rates of duty

Places subject to DC rates of duty

Column 1 Place	Column 2 Abbreviation
American Samoa	AS
French Polynesia	PF
Guam	GU
Mariana Islands	MP
New Caledonia	NC
Pitcairn Island	PN
Tokelau Islands	TK
Wallis and Futuna Islands	WF

Part 4—Developing Countries subject to DCS rates of duty

Division 1—Countries subject to DCS rates of duty

Countries subject to DCS rates of duty	
Column 1 Country	Column 2 Abbreviation
Albania	AL
Algeria	DZ
Antigua and Barbuda	AG
Argentina	AR
Bahamas	BS
Bahrain	BH
Barbados	BB
Belize	BZ
Bolivia	BO
Bosnia and Herzegovina	BA
Brazil	BR
Brunei Darussalam	BN
Bulgaria	BG
Cameroon	CM
Chile	CL
China, People's Republic of	CN
Colombia	CO
Congo	CG
Costa Rica	CR
Cote d'Ivoire	CI
Croatia	HR
Cuba	CU
Cyprus	CY
Czech Republic	CZ
Dominica	DM
Dominican Republic	DO
Ecuador	EC
Egypt	EG
El Salvador	SV
Gabon	GA
Ghana	GH
Grenada	GD
Guatemala	GT

Schedule 1 Classes of countries and places for which preferential rates apply

Part 4 Developing Countries subject to DCS rates of duty

Division 1 Countries subject to DCS rates of duty

Countries subject to DCS rates of duty	
Column 1 Country	Column 2 Abbreviation
Guyana	GY
Honduras	HN
Hungary	HU
India	IN
Indonesia	ID
Iran	IR
Iraq	IQ
Israel	IL
Jamaica	JM
Jordan	JO
Kenya	KE
Korea, Democratic People's Republic of	KP
Korea, Republic of	KR
Kuwait	KW
Lebanon	LB
Libyan Arab Jamahiriya	LY
Malaysia	MY
Malta	MT
Mauritius	MU
Mexico	MX
Mongolia	MN
Morocco	MA
Nicaragua	NI
Nigeria	NG
Oman	OM
Pakistan	PK
Panama	PA
Paraguay	PY
Peru	PE
Philippines	PH
Poland	PL
Qatar	QA
Romania	RO
St Christopher and Nevis	KN
St Lucia	LC
St Vincent and the Grenadines	VC
Saudi Arabia	SA

Classes of countries and places for which preferential rates apply **Schedule 1**
Developing Countries subject to DCS rates of duty **Part 4**
Countries subject to DCS rates of duty **Division 1**

Countries subject to DCS rates of duty

Column 1 Country	Column 2 Abbreviation
Serbia	RS
Seychelles	SC
Singapore	SG
Slovak Republic	SK
Slovenia	SI
Sri Lanka	LK
Suriname	SR
Swaziland	SZ
Syrian Arab Republic	SY
Thailand	TH
Trinidad and Tobago	TT
Tunisia	TN
Turkey	TR
United Arab Emirates (Abu Dhabi, Dubai, Sharjah, Ajman, Umm al Qaiwain, Fujairah, Ras al Khaimah)	AE
Uruguay	UY
Venezuela	VE
Vietnam, Socialist Republic of	VN
Zimbabwe	ZW

Schedule 1 Classes of countries and places for which preferential rates apply

Part 4 Developing Countries subject to DCS rates of duty

Division 2 Places subject to DCS rates of duty

Division 2—Places subject to DCS rates of duty

Places subject to DCS rates of duty

Column 1 Place	Column 2 Abbreviation
Anguilla	AI
Bermuda	BM
British Indian Ocean Territory	IO
British Virgin Islands	VG
Cayman Islands	KY
Falkland Islands	FK
Former Yugoslav Republic of Macedonia	MK
Gibraltar	GI
Hong Kong	HK
Johnston Island	XA
Macao	MO
Midway Islands	XB
Montserrat	MS
Netherlands Antilles	AN
St Helena	SH
St Pierre and Miquelon	PM
South Georgia and the South Sandwich Islands	GS
Taiwan Province	TW
Territories administered by the Palestinian Authority	PS
Turks and Caicos Islands	TC
Virgin Islands of the United States	VI
Wake Island	XC

Part 5—Developing Countries subject to DCT rates of duty

Division 1—Countries subject to DCT rates of duty

Countries subject to DCT rates of duty

Column 1	Column 2
Country	Abbreviation
Korea, Republic of	KR
Singapore	SG

Schedule 1 Classes of countries and places for which preferential rates apply

Part 5 Developing Countries subject to DCT rates of duty

Division 2 Places subject to DCT rates of duty

Division 2—Places subject to DCT rates of duty

Places subject to DCT rates of duty

Column 1 Place	Column 2 Abbreviation
Hong Kong	HK
Taiwan Province	TW

Schedule 1B—Prescribed goods for Schedule 7 items

(regulation 4B)

Item	Schedule 7 item	Prescribed goods	Tariff classification in Schedule 3 to Act
1	674	Goods, other than non-wovens	9619.00.90

Schedule 2—Prescribed goods for certain Schedule 8 items

(regulation 5)

Item	Schedule 8 item	Prescribed goods	Tariff classification in Schedule 3 to Act
1	113	Sterile surgical or dental adhesion barriers, whether or not absorbable, in the forms described in 3920 of Schedule 3 to the Act, of polymers of ethylene	3006.10.12
2	114	Sterile surgical or dental adhesion barriers, whether or not absorbable, in the forms described in 3920 of Schedule 3 to the Act, other than goods of: (a) polymers of propylene; or (b) polycarbonates; or (c) alkyd resins; or (d) polyesters; or (e) acrylic polymers	3006.10.19
3	123	Insecticides, herbicides, anti-sprouting products and plant-growth regulators classified in 3808.52.90 of Schedule 3 to the Act	3808.52.90
3A	123A	Insecticides, herbicides, anti-sprouting products and plant-growth regulators classified in 3808.59.90 of Schedule 3 to the Act	3808.59.90
4	143	Medium density fibreboard (MDF), as follows: (a) of a thickness not exceeding 5 mm; (b) of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³ ; (c) mechanically worked or surface covered	4411.12.90
5	144	Medium density fibreboard (MDF), as follows: (a) of a thickness exceeding 5 mm but not exceeding 9 mm; (b) of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³ ; (c) mechanically worked or surface covered	4411.13.90
6	145	Medium density fibreboard (MDF), as follows: (a) of a thickness exceeding 9 mm; (b) of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³ ; (c) mechanically worked or surface covered	4411.14.90

Item	Schedule 8 item	Prescribed goods	Tariff classification in Schedule 3 to Act
7	146	Fibreboard, other than medium density fibreboard (MDF), as follows: (a) of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³ ; (b) mechanically worked or surface covered	4411.93.00
8	179	Men's or boys' suits, knitted or crocheted, of synthetic fibres, wool or fine animal hair	6103.10.00
9	180	Men's or boys' suits, knitted or crocheted, other than of synthetic fibres, wool or fine animal hair	6103.10.00
10	212	Men's or boys' bathrobes, dressing gowns and similar articles, knitted or crocheted, other than of man-made fibres or cotton	6107.99.00
11	213	Men's or boys' bathrobes, dressing gowns and similar articles, knitted or crocheted, of man-made fibres	6107.99.00
12	238	Graduated compression hosiery, as follows: (a) panty hose and tights, of synthetic fibres, measuring per single yarn less than 67 decitex; (b) socks, ankle-socks, sockettes and the like, other than of cotton	6115.10.10
13	335	Goods classified in 8428.90.00 of Schedule 3 to the Act, other than mine wagon pushers, locomotive or wagon traversers, wagon tippers or similar railway handling equipment	8428.90.00
14	338	Machines and apparatus which, but for the operation of Note 9 (C)(iii) to Chapter 84 of Schedule 3 to the Act, would be classified in 8428.90.00 of Schedule 3 to the Act	8486.40.91
14A	338A	Machines and apparatus which, but for the operation of Note 9 (C)(i) or (ii) to Chapter 84 of Schedule 3 to the Act, would be classified in 8428.90.00 of Schedule 3 to the Act	8486.40.99
15	339	Video camera recorders	8525.80.90
15A	362A	Vehicles, from Indonesia, of a cylinder capacity not exceeding 3,000 cm ³ , except vehicles that only use a small secondary petrol engine to recharge their batteries, and that are normally driven solely by use of the electric motor, classified in 8703.40.19 of Schedule 3 to the Act	8703.40.19

Schedule 2 Prescribed goods for certain Schedule 8 items

Item	Schedule 8 item	Prescribed goods	Tariff classification in Schedule 3 to Act
15B	362B	Vehicles, from Indonesia, that only use a small secondary petrol engine to recharge their batteries, and that are normally driven solely by use of the electric motor, classified in 8703.40.19 of Schedule 3 to the Act	8703.40.19
15C	362J	Vehicles, from Indonesia, of a cylinder capacity not exceeding 3,000 cm ³ , except vehicles that only use a small secondary petrol engine to recharge their batteries, and that are normally driven solely by use of the electric motor, classified in 8703.60.19 of Schedule 3 to the Act	8703.60.19
15D	362K	Vehicles, from Indonesia, that only use a small secondary petrol engine to recharge their batteries, and that are normally driven solely by use of the electric motor, classified in 8703.60.19 of Schedule 3 to the Act	8703.60.19
16	368	Sanitary articles, as follows: (a) men's or boys' underpants or briefs: (i) knitted or crocheted; or (ii) woven, of cotton; (b) women's or girls' briefs or panties: (i) knitted or crocheted, other than of cotton or man-made fibres; or (ii) woven	9619.00.30
17	369	Sanitary articles, being articles for babies, other than goods of cotton or of synthetic fibres	9619.00.41

Endnotes

Endnote 1—About the endnotes

The endnotes provide information about this compilation and the compiled law.

The following endnotes are included in every compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Legislation history

Endnote 4—Amendment history

Abbreviation key—Endnote 2

The abbreviation key sets out abbreviations that may be used in the endnotes.

Legislation history and amendment history—Endnotes 3 and 4

Amending laws are annotated in the legislation history and amendment history.

The legislation history in endnote 3 provides information about each law that has amended (or will amend) the compiled law. The information includes commencement details for amending laws and details of any application, saving or transitional provisions that are not included in this compilation.

The amendment history in endnote 4 provides information about amendments at the provision (generally section or equivalent) level. It also includes information about any provision of the compiled law that has been repealed in accordance with a provision of the law.

Editorial changes

The *Legislation Act 2003* authorises First Parliamentary Counsel to make editorial and presentational changes to a compiled law in preparing a compilation of the law for registration. The changes must not change the effect of the law. Editorial changes take effect from the compilation registration date.

If the compilation includes editorial changes, the endnotes include a brief outline of the changes in general terms. Full details of any changes can be obtained from the Office of Parliamentary Counsel.

Misdescribed amendments

A misdescribed amendment is an amendment that does not accurately describe the amendment to be made. If, despite the misdescription, the amendment can be given effect as intended, the amendment is incorporated into the compiled law and the abbreviation “(md)” added to the details of the amendment included in the amendment history.

If a misdescribed amendment cannot be given effect as intended, the abbreviation “(md not incorp)” is added to the details of the amendment included in the amendment history.

Endnotes

Endnote 2—Abbreviation key

Endnote 2—Abbreviation key

ad = added or inserted	o = order(s)
am = amended	Ord = Ordinance
amdt = amendment	orig = original
c = clause(s)	par = paragraph(s)/subparagraph(s) /sub-subparagraph(s)
C[x] = Compilation No. x	pres = present
Ch = Chapter(s)	prev = previous
def = definition(s)	(prev...) = previously
Dict = Dictionary	Pt = Part(s)
disallowed = disallowed by Parliament	r = regulation(s)/rule(s)
Div = Division(s)	reloc = relocated
ed = editorial change	renum = renumbered
exp = expires/expired or ceases/ceased to have effect	rep = repealed
F = Federal Register of Legislation	rs = repealed and substituted
gaz = gazette	s = section(s)/subsection(s)
LA = <i>Legislation Act 2003</i>	Sch = Schedule(s)
LIA = <i>Legislative Instruments Act 2003</i>	Sdiv = Subdivision(s)
(md) = misdescribed amendment can be given effect	SLI = Select Legislative Instrument
(md not incorp) = misdescribed amendment cannot be given effect	SR = Statutory Rules
mod = modified/modification	Sub-Ch = Sub-Chapter(s)
No. = Number(s)	SubPt = Subpart(s)
	<u>underlining</u> = whole or part not commenced or to be commenced

Endnote 3—Legislation history

Endnote 3—Legislation history

Number and year	FRLI registration or gazettal	Commencement	Application, saving and transitional provisions
289, 2004	7 Sept 2004	1 Jan 2005 (r 2)	
331, 2006	15 Dec 2006 (F2006L04077)	r 5–7 and Sch 2: 3:01 pm (A.E.D.T.) 3 Feb 2007 (r 2(b) and gaz 2007, No S25) Remainder: 1 Jan 2007 (r 2(a))	r 4 and 6
278, 2009	9 Oct 2009 (F2009L03741)	1 Jan 2010 (r 2)	—
234, 2011	13 Dec 2011 (F2011L02653)	1 Jan 2012 (r 2)	—

Name	Registration	Commencement	Application, saving and transitional provisions
Customs Tariff Amendment (Expanded Information Technology Agreement Implementation) Regulation 2016	12 Dec 2016 (F2016L01911)	1 Jan 2017 (s 2(1) item 1)	—
Customs Tariff Amendment (2017 Harmonized System) Regulation 2016	13 Dec 2016 (F2016L01936)	1 Jan 2017 (s 2(1) item 1)	—
Customs Tariff Amendment Regulations 2017	19 June 2017 (F2017L00689)	Sch 1: 1 July 2017 (s 2(1) item 2)	—

Endnotes

Endnote 4—Amendment history

Endnote 4—Amendment history

Provision affected	How affected
r 2	rep LA s 48D
r 3	am No 278, 2009; No 234, 2011; F2017L00689
r 4	rs F2017L00689
r 4A	ad No 234, 2011 rep F2017L00689
r 4B.....	ad No. 234, 2011
r 5	ad No 278, 2009
r 6	ad F2017L00689
Schedule 1	
Schedule 1	am No 331, 2006; No 234, 2011 rs F2017L00689
Schedule 1A	
Schedule 1A	ad No 234, 2011 rs F2017L00689
Schedule 1B	
Schedule 1B.....	ad No 234, 2011
Schedule 2	
Schedule 2	ad No 278, 2009 am No 234, 2011; F2016L01911; F2016L01936
