



**Australian Government**  
**Australian Customs Service**

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# **COMBINED AUSTRALIAN CUSTOMS TARIFF NOMENCLATURE AND STATISTICAL CLASSIFICATION**

**ISSUED BY THE AUSTRALIAN CUSTOMS SERVICE**

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# CUSTOMS TARIFF

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## INTRODUCTION

## GENERAL

The combined Australian Customs Tariff Nomenclature and Statistical Classification incorporates the *Customs Tariff Act 1995* (Act 147 of 1995), as amended or proposed to be altered from time to time, and the Australian Harmonized Statistical Classification. It provides tariff and statistical information for the Customs entry of goods imported into Australia.

The Australian Tariff is based on the International Convention on the Harmonized Commodity Description and Coding System (HS) to which Australia is a signatory. The Convention provides the Interpretation Rules, Sections, Chapters, headings, 5 and 6 digit subheadings and Notes to Sections and Chapters contained in this publication. To provide for certain national industry assistance requirements, the *Customs Tariff Act 1995* also includes Additional Notes to some Sections and Chapters and national 7 and 8 digit subheadings. Statistical codes are contained in the 9th and 10th digit subdivisions (italics). These codes are introduced and maintained to meet the statistical requirements of users of imports data. Importers and brokers seeking further background on statistical codes should contact the Australian Bureau of Statistics, telephone 02 6252 5409.

Although the *Customs Tariff Act 1995* replaces and is similar to the *Customs Tariff Act 1987*, many clauses have been redrafted or relocated to simplify the legislation. The new Act took effect on 1 July 1996.

Classification of goods within the Nomenclature is governed by the legal provisions of the *Customs Tariff Act 1995*, reproduced in this publication in bold type. These provisions also apply to the application of statistical subheadings. Assistance in the interpretation of these provisions may be found in:

- . Alphabetical Index to the Harmonized System Nomenclature;
- . Supplementary Index;
- . Explanatory Notes to the Harmonized System Nomenclature;
- . Australian Customs Tariff Guide;
- . Section and Chapter Titles (listed at page 3); and
- . Lists of headings at the beginning of each Chapter in Schedule 3.

Schedules 3 and 4 incorporated in this "Working Tariff" are different to the legal Schedules in the following aspects:

- . inclusion of unenacted amendments;
- . addition of statistical keys;
- . addition of rate identifiers (e.g., where two or more rates of duty apply to a classification);
- . addition of a list of headings at the beginning of each Chapter (for ease of reference); and
- . incorporation of nominal reference numbers and Supplementary Provisions.

Schedule 5 in the "Working Tariff" reflects the provisions of the *US Free Trade Agreement Implementation (Customs Tariff Act 2004)* (Act No. 121 of 2004) and specifies rates of duty for US originating goods under the Australia-US Free Trade Agreement. The Schedule will include:

- . unenacted amendments; and
- . the addition of rate identifiers (e.g., where two or more rates of duty apply to a classification).

Schedule 6 in the "Working Tariff" reflects the provisions of the *Customs Tariff Amendment (Thailand-Australia Free Trade Agreement Implementation) Act 2004* (Act No. 131 of 2004) and specifies rates of duty for Thai originating goods under the Thailand-Australia Free Trade Agreement. The Schedule will include unenacted amendments.

This working document is designed for day to day use in determining tariff classifications and rates of Customs duty, etc., for the purpose of entry of imported goods into Australia.

In completing Customs entry formalities, reference should also be made to other publications including the Schedule of Concessional Instruments, Customs (Prohibited Imports) Regulations, A New Tax System (Goods and Services Tax) Act, A New Tax System (Wine Equalisation Tax) Act and Quarantine Regulations.

Note: The publications listed in paragraphs 4 and 9 above are not necessarily in order of reference.

**APPLICATION OF RATES OF DUTY**

Schedules 3, 4, 5 and 6 provide rates of duty. Schedule 4 rates apply where their application results in a lesser amount of duty being payable. Schedule 5 provides rates of duty for US originating goods. Schedule 6 provides rates of duty for Thai originating goods.

The General rate of duty applies to goods from all countries unless indicated as follows:

- New Zealand (NZ) (section 14)

A rate of duty applies to New Zealand if the abbreviation "NZ" is specified in relation to that rate. Where no such rate is set out, goods the produce or manufacture of New Zealand are "Free".
- Papua New Guinea (PG) (section 14)

A rate of duty applies to Papua New Guinea if the abbreviation "PG" is specified in relation to that rate. Where no such rate is set out, goods the produce or manufacture of Papua New Guinea are "Free".
- Forum Island Countries (FI) (section 14)

A rate of duty applies to a Forum Island (FI) Country if the abbreviation "FI" (or the abbreviation for that particular Forum Island Country) is specified in relation to that rate and provided the rate set out does not "except" that country. Where no FI rate is specified, goods the produce or manufacture of an FI country are "Free". Goods the produce or manufacture of an excluded FI country are free of duty unless another rate is specified in relation to that country.
- Least Developed Countries (LDC) (section 14) - Countries and Countries treated as Least Developed Countries listed in Part 2 of Schedule 1

A rate of duty applies to a Least Developed Country if the abbreviation "LDC" (or the abbreviation for that particular Least Developed Country) is specified in relation to that rate and provided the rate so set out does not "except" that country. Where no LDC rate is specified, goods the produce or manufacture of an LDC are free of duty. Goods the produce or manufacture of an excluded LDC are free of duty unless another rate is specified in relation to that country.
- Developing Countries (DC) (section 14) - Countries and Places listed in Part 3 of Schedule 1

A rate of duty applies to a Developing Country (DC) if the abbreviation "DC" (or the abbreviation for that particular Developing Country) is specified in relation to that rate and provided the rate so set out does not "except" that country. Where no DC rate is specified, goods the produce or manufacture of a DC country are free of duty. Goods the produce or manufacture of an excluded Developing Country are free of duty unless another rate is specified in relation to that country.
- Developing Countries (DCS) (section 14) - Countries and Places listed in Part 4 of Schedule 1

A rate of duty applies to a Developing Country (DCS) if the abbreviation "DCS" (or the abbreviation for that particular Developing Country) is specified in relation to that rate and provided the rate so set out does not "except" that country. Where no rate of duty is set out for DCS, the General rate applies.
- Developing Countries (DCT) (section 14) - Hong Kong, the Republic of Korea, Singapore and Taiwan Province, listed in Part 5 of Schedule 1

A rate of duty applies to Hong Kong, the Republic of Korea, Singapore and Taiwan Province if the abbreviation "DCT" (or the abbreviation for that particular Developing Country) is specified in relation to that rate and provided the rate so set out does not "except" that country. Where the abbreviation "DCT" is not shown but the abbreviation "DCS" is specified, the DCS rate applies. Where neither of the abbreviations DCT or DCS is set out, the General rate applies.
- Canada (CA) (section 14)

Where no rate of duty is set out for Canada, the General rate applies.
- Singapore (SG) (section 14)

A rate of duty applies to Singapore if the abbreviation "SG" is specified in relation to that rate. Where no such rate is set out, goods the produce or manufacture of Singapore are "Free".

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. United States (US) (section 14)

A rate of duty applies to the United States if a rate is specified in Schedule 5 in relation to the tariff classification in Schedule 3 that applies to the goods, or, in Schedule 4, if the abbreviation "US" is specified in relation to that rate. Where no such rate is set out, goods that are US originating goods are "Free".

. Thailand (TH) (section 14)

A rate of duty applies to Thailand if a rate is specified in Schedule 6 in relation to the tariff classification in Schedule 3 that applies to the goods, or, in Schedule 4, if the abbreviation "TH" is specified in relation to that rate. Where no such rate is set out, goods that are Thai originating goods are "Free".

. Norfolk Island  
Christmas Island  
Cocos (Keeling) Islands

Under the provisions of the *Norfolk Island Act 1957*, the *Christmas Island Agreement Act 1958* and the *Cocos (Keeling) Islands Act 1955*, goods the produce or manufacture of the above territories are exempt from Customs duties unless similar goods produced or manufactured in Australia are subject to Excise duties.

Section 20 provides for the application of rates of duty for certain excisable goods imported in containers. The Section provides that where, by application of Interpretation Rule 3(b) the goods would be classified as if they were the container, the duty payable is the duty that would be payable if the container and its contents were imported separately.

### NOMINAL REFERENCE NUMBERS

Nominal reference numbers have been included in this publication to provide the information necessary for the entry of certain goods under special administrative arrangements. Some of those arrangements are an extension of the requirements of the *Customs Tariff Act 1995*, while others result from the requirements of other legislation such as the *Customs Act 1901* or the *Excise Act 1901*.

### SUPPLEMENTARY PROVISIONS

Supplementary provisions have been included in this publication to provide the information necessary for the entry of certain goods under special administrative arrangements. Some of those arrangements are an extension of the requirements of the *Customs Tariff Act 1995*, while others result from the requirements of other legislation such as the *Customs Act 1901* or the *Excise Act 1901*.

### STATISTICAL CODES

Imports information supplied to the Australian Bureau of Statistics (ABS) by the Australian Customs Service is only disclosed as statistical aggregates. However, the aggregates for trade in some commodities may relate to a single person or organisation. The ABS operates under legislation that allows it to release international trade statistics that could relate to a single person or organisation except where that person or organisation has shown that such release would be likely to enable their identification.

If you are concerned about the possible disclosure of confidential information please contact the ABS on 02 6252 5409 and your concerns will be investigated. If appropriate, restrictions will then be placed on the release of the statistics.



SECTION AND CHAPTER TITLES - SCHEDULE 3

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

- 1 Live animals
- 2 Meat and edible meat offal
- 3 Fish and crustaceans, molluscs and other aquatic invertebrates
- 4 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included
- 5 Products of animal origin, not elsewhere specified or included

SECTION II

VEGETABLE PRODUCTS

- 6 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
- 7 Edible vegetables and certain roots and tubers
- 8 Edible fruit and nuts; peel of citrus fruit or melons
- 9 Coffee, tea, mate and spices
- 10 Cereals
- 11 Products of the milling industry; malt; starches; inulin; wheat gluten
- 12 Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder
- 13 Lac; gums, resins and other vegetable saps and extracts
- 14 Vegetable plaiting materials; vegetable products not elsewhere specified or included

SECTION III

ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

- 15 Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes

SECTION IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

- 16 Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates
- 17 Sugars and sugar confectionery
- 18 Cocoa and cocoa preparations
- 19 Preparations of cereals, flour, starch or milk; pastrycooks' products
- 20 Preparations of vegetables, fruit, nuts or other parts of plants
- 21 Miscellaneous edible preparations
- 22 Beverages, spirits and vinegar
- 23 Residues and waste from the food industries; prepared animal fodder
- 24 Tobacco and manufactured tobacco substitutes

SECTION V

MINERAL PRODUCTS

- 25 Salt; sulphur; earths and stone; plastering materials, lime and cement
- 26 Ores, slag and ash
- 27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

- 28 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes
- 29 Organic chemicals
- 30 Pharmaceutical products
- 31 Fertilisers
- 32 Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks
- 33 Essential oils and resinoids; perfumery, cosmetic or toilet preparations
- 34 Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster
- 35 Albuminoidal substances; modified starches; glues; enzymes
- 36 Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations
- 37 Photographic or cinematographic goods
- 38 Miscellaneous chemical products

SECTION VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

- 39 Plastics and articles thereof
- 40 Rubber and articles thereof

SECTION VIII

RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

- 41 Raw hides and skins (other than furskins) and leather
- 42 Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)
- 43 Furskins and artificial fur; manufactures thereof

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### SECTION IX

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

- 44 Wood and articles of wood; wood charcoal
- 45 Cork and articles of cork
- 46 Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

### SECTION X

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF

- 47 Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard
- 48 Paper and paperboard; articles of paper pulp, of paper or of paperboard
- 49 Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans

### SECTION XI

TEXTILES AND TEXTILE ARTICLES

- 50 Silk
- 51 Wool, fine or coarse animal hair; horsehair yarn and woven fabric
- 52 Cotton
- 53 Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn
- 54 Man-made filaments
- 55 Man-made staple fibres
- 56 Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof
- 57 Carpets and other textile floor coverings
- 58 Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery
- 59 Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use
- 60 Knitted or crocheted fabrics
- 61 Articles of apparel and clothing accessories, knitted or crocheted
- 62 Articles of apparel and clothing accessories, not knitted or crocheted
- 63 Other made up textile articles; sets; worn clothing and worn textile articles; rags

### SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS, AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

- 64 Footwear, gaiters and the like; parts of such articles
- 65 Headgear and parts thereof
- 66 Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof
- 67 Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair

### SECTION XIII

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

- 68 Articles of stone, plaster, cement, asbestos, mica or similar materials
- 69 Ceramic products
- 70 Glass and glassware

### SECTION XIV

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

- 71 Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin

### SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

- 72 Iron and steel
- 73 Articles of iron or steel
- 74 Copper and articles thereof
- 75 Nickel and articles thereof
- 76 Aluminium and articles thereof
- 78 Lead and articles thereof
- 79 Zinc and articles thereof
- 80 Tin and articles thereof
- 81 Other base metals; cermets; articles thereof
- 82 Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal
- 83 Miscellaneous articles of base metal

SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES;  
ELECTRICAL EQUIPMENT; PARTS THEREOF;  
SOUND RECORDERS AND REPRODUCERS,  
TELEVISION IMAGE AND SOUND RECORDERS  
AND REPRODUCERS, AND PARTS AND  
ACCESSORIES OF SUCH ARTICLES

- 84 Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof
- 85 Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND  
ASSOCIATED TRANSPORT EQUIPMENT

- 86 Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds
- 87 Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof
- 88 Aircraft, spacecraft, and parts thereof
- 89 Ships, boats and floating structures

SECTION XVIII

OPTICAL, PHOTOGRAPHIC,  
CINEMATOGRAPHIC, MEASURING, CHECKING,  
PRECISION, MEDICAL OR SURGICAL  
INSTRUMENTS AND APPARATUS; CLOCKS  
AND WATCHES; MUSICAL INSTRUMENTS;  
PARTS AND ACCESSORIES THEREOF

- 90 Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof
- 91 Clocks and watches and parts thereof
- 92 Musical instruments; parts and accessories of such articles

SECTION XIX

ARMS AND AMMUNITION; PARTS AND  
ACCESSORIES THEREOF

- 93 Arms and ammunition; parts and accessories thereof

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

- 94 Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings
- 95 Toys, games and sports requisites; parts and accessories thereof
- 96 Miscellaneous manufactured articles

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND  
ANTIQUES

- 97 Works of art, collectors' pieces and antiques

