

**CUSTOMS TARIFF
SCHEDULE 4**

CONCESSIONAL RATES OF DUTY

PART II

R.10 General Concessions for Prescribed Classes of Goods Schedule 4/7

Item	Treat Code	Reference Number	Statistical Code/Unit	Goods	Rate #
17				<p>Goods:</p> <p>(a) produced in Australia, that have been exported from Australia and returned in an unaltered condition, being goods that have not been subjected to treatment, repair, renovation, alteration or any other process, and not being:</p> <p style="margin-left: 20px;">(i) goods that, at a time before they were exported, were excisable goods (within the meaning of the <i>Excise Act 1901</i>) in respect of which excise duty (payable under the <i>Excise Tariff Act 1921</i>) has not been paid; or</p> <p style="margin-left: 20px;">(ii) goods in respect of which drawback or refund of any duties of the Commonwealth was paid and an amount equal to such drawback or refund has not been paid to the Commonwealth; or</p> <p>(b) on which duties of the Commonwealth were paid when first imported into Australia, that have been exported from Australia and are returned in an unaltered condition, being goods that have not been subjected to treatment, repair, renovation, alteration or any other process, and not being goods in respect of which:</p> <p style="margin-left: 20px;">(i) any duties of the Commonwealth were payable at or prior to the date of exportation but which have not been paid; or</p> <p style="margin-left: 20px;">(ii) drawback or refund of any duties of the Commonwealth was paid and an amount equal to such drawback or refund has not been paid to the Commonwealth; or</p>	Free

(Continued)

* Enter under tariff classification and statistical key requirements in Schedule 3.

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Unless otherwise indicated general rate applies for CA.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to this Act.

DCT denotes the rate for HK, KR, SG and TW.

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**CUSTOMS TARIFF
SCHEDULE 4**

Schedule 4/8

Item	Treat Code	Reference Number	Statistical Code/Unit	Goods	Rate #
17				<p>(c) which, when first imported into Australia, were entered for home consumption under item 41A of Part III of Schedule 4 to this Act with export credits used in calculating the rate of duty, that have been exported from Australia and that are returned in an unaltered condition, being goods that have not been subjected to treatment, repair, renovation, alteration or any other process, and not being goods in respect of which:</p> <ul style="list-style-type: none"> (i) any duties of the Commonwealth were payable at or prior to the date of exportation but which have not been paid; or (ii) drawback or refund of any duties of the Commonwealth was paid and an amount equal to such drawback or refund has not been paid to the Commonwealth; or (iii) reinstatement of export credits was made and an amount equal to the value of the export credits has not been paid to the Commonwealth; or (iv) reinstatement of export credits was made and has not been reversed; or <p>(d) which, when first imported into Australia, were entered for home consumption under item 41E of Part III of Schedule 4 to this Act with duty credit earned under the Automotive Competitiveness and Investment Scheme, set out in the <i>ACIS Administration Act 1999</i>, used in calculating the rate of duty, that have been exported from Australia and that are returned in an unaltered condition, being goods that have not been subjected to treatment, repair, renovation, alteration or any other process, and not being goods in respect of which:</p> <ul style="list-style-type: none"> (i) any duties of the Commonwealth were payable at or prior to the date of exportation but which have not been paid; or (ii) drawback or refund of any duties of the Commonwealth was paid and an amount equal to such drawback or refund has not been paid to the Commonwealth; or 	Free

(Continued)

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12/10/05

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**CUSTOMS TARIFF
SCHEDULE 4**

			R.7	Schedule 4/9	
Item	Treat Code	Reference Number	Statistical Code/Unit	Goods	Rate #
17				(e) which, when first imported into Australia, were entered for home consumption under item 54 of Part III of Schedule 4 to this Act with import credits used in calculating the rate of duty, that have been exported from Australia and are returned in an unaltered condition, being goods that have not been subjected to treatment, repair, renovation, alteration or any other process, and not being goods in respect of which: <ul style="list-style-type: none"> (i) any duties of the Commonwealth were payable at or prior to the date of exportation but which have not been paid; or (ii) drawback or refund of any duties of the Commonwealth was paid and an amount equal to such drawback or refund has not been paid to the Commonwealth; or (iii) reinstatement of import credits was made and an amount equal to the value of the import credits has not been paid to the Commonwealth; or (iv) reinstatement of import credits was made and has not been reversed 	Free
				<i>Exception</i>	
				This item does not apply to goods covered by item 17A of this Schedule	
	..	9999.30.17	25 ..	Goods reimported after being exported on a temporary basis to the Australian Antarctic Territory including Heard and McDonald Islands	
	817	*		Other goods, reimported after being exported on a temporary basis	
	917	*		Other	

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**CUSTOMS TARIFF
SCHEDULE 4**

Schedule 4/10

Item	Treat Code	Reference Number	Statistical Code/Unit	Goods	Rate #
★ 17A	317	*		<p>Goods produced in Australia that have been exported from Australia and returned in an unaltered condition, being goods that have not been subjected to treatment, repair, renovation, alteration or any other process, and that contain components of any of the following kinds:</p> <p>(a) components that were previously imported by the holder of a tradex order in which the components were specified other than components on which tradex duty has been paid under section 21 of the <i>Tradex Scheme Act 1999</i>; or</p> <p>(b) components that were previously imported under the manufacturing in bond scheme other than components on which duties of the Commonwealth have been paid; or</p> <p>(c) components in respect of which drawback of any duties of the Commonwealth was paid and in respect of which an amount equal to such drawback has not been paid to the Commonwealth; or</p> <p>(d) components that, at a time before they were exported, were excisable goods (within the meaning of the <i>Excise Act 1901</i>) in respect of which excise duty (payable under the <i>Excise Tariff Act 1921</i>) was not paid †</p>	<p>An amount equal to the amount of duty assessed in respect of each component mentioned in paragraph (a), (b), (c) or (d) in column 2 of this item in accordance with Part 2 of this Act as if each component had been separately imported and, if the goods contain more than one such component, the total of the amounts of duty assessed</p> <p>NZ/PG/FI/DC/DCS/DCT/LDC/SG/US/TH/CL: An amount equal to the amount of duty assessed in respect of each component mentioned in paragraph (a), (b), (c) or (d) in column 2 of this item in accordance with Part 2 of this Act as if each component had been separately imported and, if the goods contain more than one such component, the total of the amounts of duty assessed</p>
				<p>† The Import Declaration is to show the tariff classification and statistical requirements, in Schedule 3, that applies to the complete goods. The amount of duty, calculated as set out in the rate column, must also be entered in the Override Duty amount field of the Import Declaration.</p>	

* Enter under tariff classification and statistical key requirements in Schedule 3.

★ Operative 6/3/09

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**CUSTOMS TARIFF
SCHEDULE 4**

			R.10	Schedule 4/11	
Item	Treat Code	Reference Number	Statistical Code/Unit	Goods	Rate #
18A				Goods, or parts of goods, previously imported into Australia and returned after repair overseas free of charge in accordance with the provisions of a warranty applicable to the previously imported goods, but not including upgraded goods or goods to replace goods which have reached the end of their operational life, and which are not goods in respect of which drawback or refund of any duties, taxes or charges of the Commonwealth were paid	Free
★	418	*		Value of goods before repair	
★	518	*		Value of repair	
★ 18B	618	*		Goods, or parts of goods supplied free of charge under the provisions of a warranty to replace goods or parts of goods previously imported into Australia, but not including upgraded goods or goods to replace goods which have reached the end of their operational life, where the replaced goods: (a) are of no commercial value; or (b) have been or will be destroyed; or (c) have been or will be exported and will not be reimported under any provision of this Schedule; and (d) are not goods in respect of which drawback or refund of any duties, taxes or charges of the Commonwealth were paid	Free

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★ Operative 12/10/05

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**CUSTOMS TARIFF
SCHEDULE 4**

Schedule 4/12

Item	Treat Code	Reference Number	Statistical Code/Unit	Goods	Rate #
★ 18C	718	*		Goods, or parts of goods, supplied free of charge as part of a global product safety recall due to a product safety fault, but not including upgraded goods or goods to replace goods which have reached the end of their effective operational life, where: (a) the imported goods are to replace previously imported goods or parts of goods; and (b) the replaced goods are of no commercial value; or (c) the replaced goods have been or will be destroyed; or (d) the replaced goods have been or will be exported and will not be reimported under any provision of this Schedule; and (e) the replaced goods are not goods in respect of which drawback or refund of any duties, taxes or charges of the Commonwealth were paid	Free
19				Goods that a Tariff Concession Order provided for by section 269Q of the <i>Customs Act 1901</i> declares are goods to which this item applies, being goods the identity of which has not been altered since the date the goods were exported from Australia	Free
	419	*		Value of goods before repair †	
★	519	*		Cost of materials, labour and other charges involved in the repair †	

† In addition the Import Declaration is to show the Tariff Concession Order which applies to the goods.

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★ Operative 12/10/05

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**CUSTOMS TARIFF
SCHEDULE 4**

			R.8	Schedule 4/13	
Item	Treat Code	Reference Number	Statistical Code/Unit	Goods	Rate #
★ 20A				<p>Goods, that have been exported from Australia for repair or renovation, not being goods to which item 18A, 18B, 18C, 19 or 20C applies, being goods:</p> <p>(a) that have not been subjected to any other process (for example, industrial processing or a further manufacturing process) other than that required to effect the repair or renovation; and</p> <p>(b) that are not new or upgraded versions of the exported goods; and</p> <p>(c) on which, under Schedule 3, 5, 6 or 7, duty is ascertained by reference to a percentage of the value of the goods</p>	<p>Such percentage of the cost, as determined by the Chief Executive Officer, of materials, labour and other charges involved in the repair or renovation as is the percentage by reference to which duty is ascertained in respect of the goods under Part 2 of this Act NZ/PG/FI/DC/DCS/LDC/SG/US/TH/CL: Such percentage of the cost, as determined by the Chief Executive Officer, of materials, labour and other charges involved in the repair or renovation as is the percentage by reference to which duty is ascertained in respect of the goods under Part 2 of this Act</p>
	320 †	*		Value of goods before repair or renovation	Free
	329 †	*		Cost, as determined by the Chief Executive Officer, of materials, labour and other charges involved in the repair or renovation	<p>The rate of duty set out in the tariff classification in Schedule 3 that applies to the goods NZ/PG/FI/DC/DCS/LDC/SG/US/TH/CL: The rate of duty set out in the tariff classification in Schedule 3 or an item in Schedule 5, 6 or 7 that applies to the goods</p>
				<p>† The transport and insurance costs for these goods must be attributed to the tariff line for the cost involved in the repair or renovation (section 117-5 of <i>A New Tax System (Goods and Services Tax) Act 1999</i> refers).</p> <p>Further information may be obtained from Australian Customs Cargo Advice Number 07/22.</p>	

* Enter under tariff classification and statistical key requirements in Schedule 3.

★ Operative 6/3/09

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**CUSTOMS TARIFF
SCHEDULE 4**

Schedule 4/14

Item	Treat Code	Reference Number	Statistical Code/Unit	Goods	Rate #
★ 20B				<p>Goods, as prescribed by by-law, not being goods to which item 18A, 18B, 18C or 19 applies, where the imported goods:</p> <p>(a) are part of a batch repair process to replace goods exported from Australia for repair or renovation; and</p> <p>(b) are not new or upgraded versions of the exported goods; and</p> <p>(c) are not replacing goods that have reached the end of their effective operational life; and</p> <p>(d) are goods on which, under Schedule 3, 5, 6 or 7, duty is ascertained by reference to a percentage of the value of the goods</p>	<p>Such percentage of the cost, as determined by the Chief Executive Officer, of materials, labour and other charges involved in the repair or renovation as is the percentage by reference to which duty is ascertained in respect of the goods under Part 2 of this Act NZ/PG/FI/DC/DCS/LDC/SG/US/TH/CL: Such percentage of the cost, as determined by the Chief Executive Officer, of materials, labour and other charges involved in the repair or renovation as is the percentage by reference to which duty is ascertained in respect of the goods under Part 2 of this Act</p>
	920 †	*		Value of goods before repair or renovation	Free
	929 †	*		Cost, as determined by the Chief Executive Officer, of materials, labour and other charges involved in the repair or renovation	<p>The rate of duty set out in the tariff classification in Schedule 3 that applies to the goods NZ/PG/FI/DC/DCS/LDC/SG/US/TH/CL: The rate of duty set out in the tariff classification in Schedule 3 or an item in Schedule 5, 6 or 7 that applies to the goods</p>
				<p>† The transport and insurance costs for these goods must be attributed to the tariff line for the cost involved in the repair or renovation (section 117-5 of <i>A New Tax System (Goods and Services Tax) Act 1999</i> refers).</p> <p>Further information may be obtained from Australian Customs Cargo Advice Number 07/22.</p>	

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**CUSTOMS TARIFF
SCHEDULE 4**

			R.11	Schedule 4/15	
Item	Treat Code	Reference Number	Statistical Code/Unit	Goods	Rate #
★ 20C		*		Goods that are covered by an article, that is prescribed by by-law, of a free trade agreement, between Australia and one or more foreign countries, that is prescribed by by-law, being an article relating to the export of goods from Australia for one or more of the following: (a) repair; (b) renovation; (c) alteration; (d) other similar processes	Free
	520 †	*		Value of goods before repair or renovation	
	529 †	*		Cost, as determined by the Chief Executive Officer, of materials, labour and other charges involved in the repair or renovation	
21				Goods, as prescribed by by-law, that are imported for repair, alteration or industrial processing and are to be exported	Free
	521	*		Australian goods returned for repair or alteration	
	921	*		Other (Schedule of Concessional Instruments, Part II)	
21A	821	*		Goods, specified in a tradex order in force under the <i>Tradex Scheme Act 1999</i> that are imported by the holder of the tradex order	Free

† The transport and insurance costs for these goods must be attributed to the tariff line for the cost involved in the repair or renovation (section 117-5 of *A New Tax System (Goods and Services Tax) Act 1999* refers).

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**CUSTOMS TARIFF
SCHEDULE 4**

Schedule 4/16

Item	Treat Code	Reference Number	Statistical Code/Unit	Goods	Rate #
22				Goods, as prescribed by by-law, for use in the exploration for oil or natural gas, or in the development of oil or natural gas wells	Free
	522	*		Goods subject to a Tariff Concession Order	
	622	*		Goods subject to a letter issued by an Industrial Supplies Office confirming that, in relation to the specified goods, there are no identifiable Australian producers of substitutable goods	
22A	722	*		Goods, as prescribed by by-law, being for use in a petroleum activity in the Eastern Greater Sunrise offshore area, within the meaning of the <i>Offshore Petroleum Act 2006</i>	Free
23A	..	9999.50.23	31 ..	Goods, as prescribed by by-law, that have been donated or bequeathed by a person, company or organisation domiciled or established outside Australia to an organisation established in Australia for the purposes of performing work of a philanthropic nature	Free
23B	..	9999.60.23	32 ..	Goods, as prescribed by by-law, that have been donated or bequeathed to the public or to a public institution	Free
23C	..	9999.70.23	33 ..	Printed matter, including printed pictures and photographs, the property of any public institution and intended for deposit or exhibition therein	Free
24	..	9999.50.24	32 ..	Goods that are not to be sold or to be used for purposes of trade and that the Collector is satisfied became the property of the importer under the will or the intestacy of a deceased person at a time when the importer was resident or established in Australia	Free
25A	..	9999.50.25	33 ..	Trophies won outside Australia, as prescribed by by-law	Free
25B	..	9999.60.25	34 ..	Decorations, medallions or certificates awarded, or to be awarded, outside Australia and sent from outside Australia to persons within Australia, as prescribed by by-law	Free
25C	..	9999.70.25	35 ..	Trophies or prizes sent by donors resident outside Australia for presentation or competition in Australia, as prescribed by by-law	Free

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6/3/09

**CUSTOMS TARIFF
SCHEDULE 4**

			R.7			Schedule 4/17
Item	Treat Code	Reference Number	Statistical Code/Unit	Goods	Rate #	
26	..	9999.40.26	24 ..	Pictorial illustrations for teaching purposes in universities, colleges, schools or public institutions	Free	
27	427	*		Handicrafts, as prescribed by by-law	Free	
28A	..	9999.30.28	25 ..	Theatrical costumes and properties, as prescribed by by-law	Free	
28B	..	9999.40.28	40 ..	Goods, being traditional costumes that are authentic and characteristic in design and made from traditional materials in the country of origin of the tradition, imported by groups established for the purpose of performing in those traditional costumes	Free	
29	429	*		Goods, for use as prototypes, as prescribed by by-law	Free	
30	430	*		Robots, as defined by by-law, and parts and accessories suitable for use solely or principally with such robots	Free	
31	431	*		Aircraft parts, materials and test equipment for use in the manufacture, repair, maintenance or modification of aircraft, other than: (a) textiles and goods made from textiles; (b) goods for use in the servicing of aircraft	Free	
32A	..	9999.30.32	01 ..	Goods, as prescribed by by-law, on which no duty is payable and in respect of which, in the opinion of the Chief Executive Officer, the value is insubstantial †	Free	
32B	..	9999.31.32	02 ..	Goods, as prescribed by by-law, which in the opinion of the Chief Executive Officer, the amount of duty that, but for this item, would be payable and the value are insubstantial †	Free	
33A	..	9999.31.33	03 ..	Calendars, catalogues, overseas travel literature, overseas price lists and other overseas printed matter, as prescribed by by-law	Free	
33B	..	9999.32.33	04 ..	Samples, as prescribed by by-law, of negligible value †	Free	

† A description of the actual goods is required. Multiple descriptions per Import Declaration line are allowed, provided the goods are covered by the by-law.

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6/3/09

**CUSTOMS TARIFF
SCHEDULE 4**

Schedule 4/18

Item	Treat Code	Reference Number	Statistical Code/Unit	Goods	Rate #
★ 34				Goods imported on or in containers, being containers that will be exported without being put to any other use, as prescribed by by-law	
	..	*	In respect of the goods on or in the containers	The rate of duty that would apply to the goods if they were imported separately NZ/PG/FI/DC/DCS/LDC/SG/US/TH/CL: The rate of duty that would apply to the goods if they were imported separately
				In respect of the containers	Free
	434 †	*		Containers, as specified in paragraph 3(b) of Customs By-law No. 8940017, under security	
	..	9999.30.34	38 No	Other	

† Treatment code 434 should only be used for those containers specified in Customs By-law No. 8940017, for which, but for the operation of item 34, Customs duty is payable. Customs By-law No. 8940017 must be quoted on Import Declarations.

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