



# Australian Customs Notice No. 2020/10

## Biannual indexation of customs duty rates for tobacco and tobacco products – 1 March 2020

This notice sets out the new excise-equivalent customs duty rates on tobacco and tobacco products, operative from 1 March 2020.

### Indexation provisions for tobacco products subject to a 'per stick' rate

Sections 19AB and 19AC of the *Customs Tariff Act 1995* (Customs Tariff Act) provide for biannual indexation, in March and September, of the excise-equivalent customs duty rates applied to tobacco products where the amount of customs duty is determined on a 'per stick' basis. The rates are indexed by the average weekly ordinary time earnings (AWOTE) indexation factor based on data published by the Australian Bureau of Statistics. In September, the rates are also subject to an additional 12.5 per cent indexation factor. The additional indexation factor will apply to each September indexation until 2020.

### Adjustments for tobacco products subject to a 'per kilogram' or 'per kilogram of tobacco content' rate

Section 19ACA of the Customs Tariff Act provides for biannual adjustments of the excise-equivalent customs duty rates applied tobacco products where the amount of customs duty is determined on a 'per kilogram' or a 'per kilogram of tobacco content' basis. The new rate is determined by dividing the indexed 'per stick' rate by the weight conversion factor which applies for a 12 month period commencing on 1 September. The new rate commences at the same time as the indexed 'per stick' rate.

### Calculation of excise-equivalent customs duty rates operative from 1 March 2020

On 20 February 2020, the Australia Bureau of Statistics released the AWOTE figure for the December Quarter 2019 (1658.4). The AWOTE Indexation factor is calculated by dividing the most recent AWOTE figure by the highest AWOTE figure for a previous June or December quarter that does not precede the 2012 December Quarter.

The AWOTE indexation factor is only applied when it is greater than 1. The 12.5 per cent additional indexation factor is applied to all September indexations.

The figures used to calculate the excise-equivalent customs duty rates that apply from 1 March 2020 are set out in the table below:

Most recent AWOTE	Highest previous June or December Quarter AWOTE	AWOTE Indexation factor	Weight conversion factor for September 2019 and March 2020
December Quarter 2019	June Quarter 2018		
1658.4	1634.8	1.014	0.000725

As the indexation factor for March 2020 (1.014) is greater than one, the excise-equivalent customs duty rates for tobacco products subject to the 'per stick' rate will be increased by the application of the indexation factor. Adjustment to the 'per kilogram' and the 'per kilogram of tobacco content' excise-equivalent rates will be made based on this indexed rate and the weight conversion factor that applies from 1 September 2019.

The rates of customs duty for excise-equivalent goods, operative from 1 March 2020, are set out in the table below and supersede the rates outlined in Notice 2019/32.

Customs Tariff Subheading		Excise-equivalent customs duty rate operative from 1 March 2020
2401.10.00		\$1,309.85/kg
2401.20.00	2403.11.00	\$1,309.85/kg of tobacco content
2401.30.00	2403.19.90	
2402.10.80	2403.91.00	
2402.20.80	2403.99.80	
2402.10.20	2403.19.10	\$0.94964/per stick
2402.20.20		

The rates referenced above also apply to goods subject to indexation in the following schedules of the Customs Tariff Act:

- Schedule 4A (Singaporean originating goods)
- Schedule 5 (US originating goods)
- Schedule 6 (Thai originating goods)
- Schedule 6A (Peruvian originating goods)
- Schedule 7 (Chilean originating goods)
- Schedule 8 (ASEAN-Australia-New Zealand originating goods)
- Schedule 8B (Trans-Pacific Partnership originating goods)
- Schedule 9 (Malaysian originating goods)
- Schedule 10 (Korean originating goods)
- Schedule 11 (Japanese originating goods) and
- Schedule 12 (Chinese originating goods)
- Schedule 13 (Hong Kong originating goods) in the Customs Tariff Act.

The Australian Border Force (ABF) will publish a *Notice of Substituted Rates of Customs Duty for Excise-Equivalent Goods (No. 2) 2020* in the Government Notices Gazette.

The Australian Taxation Office (ATO) will make equivalent changes to the rates of duty on excise goods. Further information can be found on the ATO website via the following link:

<https://www.ato.gov.au/business/excise-and-excise-equivalent-goods/tobacco-excise/>

Please direct any inquiries concerning these matters to the following contacts:

For customs duty rates	For excise duty rates
Assistant Director Trade Policy Australian Border Force Ph: (02) 6264 2143	Director Indirect Tax, Revenue Performance Australian Taxation Office Ph: (02) 6216 1397

Changes to the Online Tariff will be available on the commencement of the new rates. The Online Tariff can be found on the ABF website via the following link: <https://www.abf.gov.au/importing-exporting-and-manufacturing/tariff-classification/current-tariff>

Revised Customs Tariff Working Pages are at Attachment A.

[Signed]  
Matthew Duckworth  
Assistant Secretary  
Customs and Border Revenue Branch  
26 February 2020

Attachment A  
Revised Customs Tariff Working Pages

**CUSTOMS TARIFF  
SCHEDULE 3**

Section 4  
Chapter 24/3

R.55

Reference Number	Statistical Code/Unit	Goods	Rate #
<b>2401</b>		<b>UNMANUFACTURED TOBACCO; TOBACCO REFUSE:</b>	
★ <b>2401.10.00</b> *	20 kg	<b>- Tobacco, not stemmed/stripped</b>	<b>\$1,309.85/kg NZ/PG/FI/DC/ LDC/SG: \$1,309.85/kg</b>
★ <b>2401.20.00</b> *		<b>- Tobacco, partly or wholly stemmed/stripped</b>	<b>\$1,309.85/kg of tobacco content NZ/PG/FI/DC/ LDC/SG: \$1,309.85/kg of tobacco content</b>
	28 kg	<i>Flue cured virginia type</i>	
	29 kg	<i>Other</i>	
★ <b>2401.30.00</b> *	12 kg	<b>- Tobacco refuse</b>	<b>\$1,309.85/kg of tobacco content NZ/PG/FI/DC/ LDC/SG: \$1,309.85/kg of tobacco content</b>
<b>2402</b>		<b>CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES:</b>	
<b>2402.10</b>		<b>- Cigars, cheroots and cigarillos, containing tobacco:</b>	
★ <b>2402.10.20</b> *	01 No	<b>--- Not exceeding in weight 0.8 grams per stick of tobacco content</b>	<b>\$0.94964/stick NZ/PG/FI/DC/ LDC/SG: \$0.94964/stick</b>
★ <b>2402.10.80</b> *		<b>--- Other</b>	<b>\$1,309.85/kg of tobacco content NZ/PG/FI/DC/ LDC/SG: \$1,309.85/kg of tobacco content</b>
	02 kg	<i>Tobacco content per stick exceeding 0.8 grams but not exceeding 2.0 grams</i>	
	03 kg	<i>Tobacco content per stick exceeding 2.0 grams but not exceeding 5.0 grams</i>	
	04 kg	<i>Tobacco content per stick exceeding 5.0 grams</i>	

\* When quoting this tariff subheading on an Import Declaration, the Rate Number 001 must be quoted on that Import Declaration.

# Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

★ Operative 1/3/20

Unless otherwise indicated general rate applies for CA.

Unless indicated in Schedules 4A, 5, 6, 7, 8, 9, 10, 11 or 12 rates for Singaporean, US, Thai, Chilean, AANZ, Malaysian, Korean, Japanese and Chinese originating goods, respectively, are Free.

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.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

**CUSTOMS TARIFF  
SCHEDULE 3**

Section 4  
Chapter 24/4

Reference Number	Statistical Code/Unit	Goods	Rate #
<b>2402.20</b>		<b>- Cigarettes containing tobacco:</b>	
★ <b>2402.20.20 *</b>	05 No	--- Not exceeding in weight 0.8 grams per stick of tobacco content	<b>\$0.94964/stick NZ/PG/FI/DC/ LDC/SG: \$0.94964/stick</b>
★ <b>2402.20.80 *</b>	06 kg	--- Other	<b>\$1,309.85/kg of tobacco content NZ/PG/FI/DC/ LDC/SG: \$1,309.85/kg of tobacco content</b>
<b>2402.90.00</b>	17 kg	- Other	<b>Free</b>
<b>2403</b>		<b>OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; "HOMOGENISED" OR "RECONSTITUTED" TOBACCO; TOBACCO EXTRACTS AND ESSENCES:</b>	
<b>2403.1</b>		<b>- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:</b>	
★ <b>2403.11.00 *</b>	11 kg	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter	<b>\$1,309.85/kg of tobacco content NZ/PG/FI/DC/ LDC/SG: \$1,309.85/kg of tobacco content</b>
<b>2403.19</b>		<b>-- Other:</b>	
★ <b>2403.19.10 *</b>	13 No	--- In stick form not exceeding in weight 0.8 grams per stick of tobacco content	<b>\$0.94964/stick NZ/PG/FI/DC/ LDC/SG: \$0.94964/stick</b>
★ <b>2403.19.90 *</b>	15 kg	--- Other	<b>\$1,309.85/kg of tobacco content NZ/PG/FI/DC/ LDC/SG: \$1,309.85/kg of tobacco content</b>

\* When quoting this tariff subheading on an Import Declaration, the Rate Number 001 must be quoted on that Import Declaration.

# Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

★ Operative 1/3/20

Unless otherwise indicated general rate applies for CA.

Unless indicated in Schedules 4A, 5, 6, 7, 8, 9, 10, 11 or 12 rates for Singaporean, US, Thai, Chilean, AANZ, Malaysian, Korean, Japanese and Chinese originating goods, respectively, are Free.

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.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

**CUSTOMS TARIFF  
SCHEDULE 3**

Section 4  
Chapter 24/5

(Section 5 follows)

R.29

Reference Number	Statistical Code/Unit	Goods	Rate #
2403.9		- Other:	
★ 2403.91.00 *	21 kg	-- "Homogenised" or "reconstituted" tobacco	\$1,309.85/kg of tobacco content NZ/PG/FI/DC/ LDC/SG: \$1,309.85/kg of tobacco content
2403.99		-- Other:	
2403.99.10	22 kg	--- Not containing tobacco	Free
★ 2403.99.80 *	30 kg	--- Other	\$1,309.85/kg of tobacco content NZ/PG/FI/DC/ LDC/SG: \$1,309.85/kg of tobacco content

\* When quoting this tariff subheading on an Import Declaration, the Rate Number 001 must be quoted on that Import Declaration.

# Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

★ Operative 1/3/20

Unless otherwise indicated general rate applies for CA.

Unless indicated in Schedules 4A, 5, 6, 7, 8, 9, 10, 11 or 12 rates for Singaporean, US, Thai, Chilean, AANZ, Malaysian, Korean, Japanese and Chinese originating goods, respectively, are Free.

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.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.





**CUSTOMS TARIFF  
SCHEDULE 4A  
SINGAPOREAN ORIGINATING GOODS**

R.11

Schedule 4A/3

Item	Heading or subheading in Schedule 3	Rate #
35A	2206.00.77	\$51.31/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
35B	2206.00.78	\$36.14/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
35C	2206.00.79	\$51.31/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
36	2206.00.82	\$8.81/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
37	2206.00.83	\$27.59/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
38	2206.00.89	\$36.14/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
39	2206.00.92	\$86.90/L of alcohol
40	2206.00.99	\$86.90/L of alcohol
41	2207.10.00	\$86.90/L of alcohol
42	2207.20.10	\$0.423/L
43	2208.20.10	\$81.16/L of alcohol
44	2208.20.90	\$86.90/L of alcohol
45	2208.30.00	\$86.90/L of alcohol
46	2208.40.00	\$86.90/L of alcohol
47	2208.50.00	\$86.90/L of alcohol
48	2208.60.00	\$86.90/L of alcohol
49	2208.70.00	\$86.90/L of alcohol
50	2208.90.20	\$86.90/L of alcohol
51	2208.90.90	\$86.90/L of alcohol
★ 52	2401.10.00	\$1,309.85/kg
★ 53	2401.20.00	\$1,309.85/kg of tobacco content

# Unless otherwise indicated rates for Singaporean originating goods are Free.

★ Operative 1/3/20

**CUSTOMS TARIFF  
SCHEDULE 4A  
SINGAPOREAN ORIGINATING GOODS**

Schedule 4A/4

Item	Heading or subheading in Schedule 3	Rate #
★ 54	2401.30.00	\$1,309.85/kg of tobacco content
★ 55	2402.10.20	\$0.94964/stick
★ 56	2402.10.80	\$1,309.85/kg of tobacco content
★ 57	2402.20.20	\$0.94964/stick
★ 58	2402.20.80	\$1,309.85/kg of tobacco content
★ 59	2403.11.00	\$1,309.85/kg of tobacco content
★ 60	2403.19.10	\$0.94964/stick
★ 61	2403.19.90	\$1,309.85/kg of tobacco content
★ 62	2403.91.00	\$1,309.85/kg of tobacco content
★ 63	2403.99.80	\$1,309.85/kg of tobacco content
64	2707.10.00	\$0.423/L
65	2707.20.00	\$0.423/L
66	2707.30.00	\$0.423/L
67	2707.50.00	\$0.423/L
68	2709.00.90	\$0.423/L
69	2710.12.61	\$0.03556/L
70	2710.12.62 *	(Rate No. 001) \$0.423/L of gasoline plus (Rate No. 002) \$0.423/L of ethanol plus (Rate No. 003) \$0.423/L of other substances (if any) in the blend
71	2710.12.69	\$0.423/L
72	2710.12.70	\$0.423/L
73	2710.19.16	\$0.423/L
74	2710.19.22 *	(Rate No. 001) \$0.423/L of diesel plus (Rate No. 002) \$0.423/L of ethanol plus (Rate No. 003) \$0.423/L of other substances (if any) in the blend
75	2710.19.28	\$0.423/L
76	2710.19.40	\$0.03556/L

\* For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code and the relevant volume in litres. Statistical codes for each tariff classification are set out in Schedule 3.

**CUSTOMS TARIFF  
SCHEDULE 5  
US ORIGINATING GOODS**

R.61

Schedule 5/3

Item	Heading or subheading in Schedule 3	Rate #
27A	2206.00.77	\$51.31/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
27B	2206.00.78	\$36.14/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
27C	2206.00.79	\$51.31/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
28	2206.00.82	\$8.81/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
29	2206.00.83	\$27.59/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
30	2206.00.89	\$36.14/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
31	2206.00.92	\$86.90/L of alcohol
32	2206.00.99	\$86.90/L of alcohol
33	2207.10.00	\$86.90/L of alcohol
34	2207.20.10	\$0.423/L
35	2208.20.10	\$81.16/L of alcohol
36	2208.20.90	\$86.90/L of alcohol
37	2208.30.00	\$86.90/L of alcohol
38	2208.40.00	\$86.90/L of alcohol
39	2208.50.00	\$86.90/L of alcohol
40	2208.60.00	\$86.90/L of alcohol
41	2208.70.00	\$86.90/L of alcohol
42	2208.90.20	\$86.90/L of alcohol
43	2208.90.90	\$86.90/L of alcohol
★ 43A	2401.10.00	\$1,309.85/kg

**CUSTOMS TARIFF  
SCHEDULE 5  
US ORIGINATING GOODS**

Schedule 5/4

Item	Heading or subheading in Schedule 3	Rate #
★ 44	2401.20.00	\$1,309.85/kg of tobacco content
★ 45	2401.30.00	\$1,309.85/kg of tobacco content
★ 46	2402.10.20	\$0.94964/stick
★ 47	2402.10.80	\$1,309.85/kg of tobacco content
★ 48	2402.20.20	\$0.94964/stick
★ 49	2402.20.80	\$1,309.85/kg of tobacco content
★ 50	2403.11.00	\$1,309.85/kg of tobacco content
★ 51	2403.19.10	\$0.94964/stick
★ 51A	2403.19.90	\$1,309.85/kg of tobacco content
★ 52	2403.91.00	\$1,309.85/kg of tobacco content
★ 54	2403.99.80	\$1,309.85/kg of tobacco content
55	2707.10.00	\$0.423/L
56	2707.20.00	\$0.423/L
57	2707.30.00	\$0.423/L
58	2707.50.00	\$0.423/L
59	2709.00.90	\$0.423/L
60	2710.12.61	\$0.03556/L
60A	2710.12.62 *	(Rate No. 001) \$0.423/L of gasoline plus (Rate No. 002) \$0.423/L of ethanol plus (Rate No. 003) \$0.423/L of other substances (if any) in the blend
61	2710.12.69	\$0.423/L
62	2710.12.70	\$0.423/L
64	2710.19.16	\$0.423/L
65	2710.19.22 *	(Rate No. 001) \$0.423/L of diesel plus (Rate No. 002) \$0.423/L of ethanol plus (Rate No. 003) \$0.423/L of other substances (if any) in the blend
65A	2710.19.28	\$0.423/L
66	2710.19.40	\$0.03556/L
67	2710.19.51	\$0.423/L

\* For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code and the relevant volume in litres. Statistical codes for each tariff classification are set out in Schedule 3.

**CUSTOMS TARIFF  
SCHEDULE 6  
THAI ORIGINATING GOODS**

R.60

Schedule 6/3

Item	Heading or subheading in Schedule 3	Rate #
<b>30A</b>	<b>2206.00.77</b>	<b>\$51.31/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15</b>
<b>30B</b>	<b>2206.00.78</b>	<b>\$36.14/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15</b>
<b>30C</b>	<b>2206.00.79</b>	<b>\$51.31/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15</b>
<b>31</b>	<b>2206.00.82</b>	<b>\$8.81/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15</b>
<b>32</b>	<b>2206.00.83</b>	<b>\$27.59/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15</b>
<b>33</b>	<b>2206.00.89</b>	<b>\$36.14/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15</b>
★ <b>34</b>	<b>2206.00.92</b>	<b>\$86.90/L of alcohol</b>
★ <b>35</b>	<b>2206.00.99</b>	<b>\$86.90/L of alcohol</b>
★ <b>36</b>	<b>2207.10.00</b>	<b>\$86.90/L of alcohol</b>
★ <b>37</b>	<b>2207.20.10</b>	<b>\$0.423/L</b>
★ <b>38</b>	<b>2208.20.10</b>	<b>\$81.16/L of alcohol</b>
★ <b>39</b>	<b>2208.20.90</b>	<b>\$86.90/L of alcohol</b>
★ <b>40</b>	<b>2208.30.00</b>	<b>\$86.90/L of alcohol</b>
★ <b>41</b>	<b>2208.40.00</b>	<b>\$86.90/L of alcohol</b>
★ <b>42</b>	<b>2208.50.00</b>	<b>\$86.90/L of alcohol</b>
★ <b>43</b>	<b>2208.60.00</b>	<b>\$86.90/L of alcohol</b>
★ <b>44</b>	<b>2208.70.00</b>	<b>\$86.90/L of alcohol</b>
★ <b>45</b>	<b>2208.90.20</b>	<b>\$86.90/L of alcohol</b>
★ <b>46</b>	<b>2208.90.90</b>	<b>\$86.90/L of alcohol</b>

**CUSTOMS TARIFF  
SCHEDULE 6  
THAI ORIGINATING GOODS**

Schedule 6/4

Item	Heading or subheading in Schedule 3	Rate #
★ 46A	2401.10.00	\$1,309.85/kg
★ 47	2401.20.00	\$1,309.85/kg of tobacco content
★ 48	2401.30.00	\$1,309.85/kg of tobacco content
★ 49	2402.10.20	\$0.94964/stick
★ 50	2402.10.80	\$1,309.85/kg of tobacco content
★ 51	2402.20.20	\$0.94964/stick
★ 52	2402.20.80	\$1,309.85/kg of tobacco content
★ 53	2403.11.00	\$1,309.85/kg of tobacco content
★ 54	2403.19.10	\$0.94964/stick
★ 54A	2403.19.90	\$1,309.85/kg of tobacco content
★ 55	2403.91.00	\$1,309.85/kg of tobacco content
★ 57	2403.99.80	\$1,309.85/kg of tobacco content
58	2707.10.00	\$0.423/L
59	2707.20.00	\$0.423/L
60	2707.30.00	\$0.423/L
61	2707.50.00	\$0.423/L
62	2709.00.90	\$0.423/L
63	2710.12.61	\$0.03556/L
63A	2710.12.62 *	(Rate No. 001) \$0.423/L of gasoline plus (Rate No. 002) \$0.423/L of ethanol plus (Rate No. 003) \$0.423/L of other substances (if any) in the blend
64	2710.12.69	\$0.423/L
65	2710.12.70	\$0.423/L
67	2710.19.16	\$0.423/L
68	2710.19.22 *	(Rate No. 001) \$0.423/L of diesel plus (Rate No. 002) \$0.423/L of ethanol plus (Rate No. 003) \$0.423/L of other substances (if any) in the blend
68A	2710.19.28	\$0.423/L
69	2710.19.40	\$0.03556/L

\* For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code and the relevant volume in litres. Statistical codes for each tariff classification are set out in Schedule 3.

**CUSTOMS TARIFF  
SCHEDULE 6A**

**PERU-AUSTRALIA FREE TRADE AGREEMENT**

R.1

Schedule 6A/3

Item	Heading or subheading in Schedule 3	Rate #
35	2206.00.59	\$86.90/L of alcohol
36	2206.00.62	\$86.90/L of alcohol
37	2206.00.69	\$86.90/L of alcohol
38	2206.00.72	\$8.81/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
39	2206.00.73	\$44.05/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
40	2206.00.76	\$27.59/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
41	2206.00.77	\$51.31/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
42	2206.00.78	\$36.14/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
43	2206.00.79	\$51.31/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
44	2206.00.82	\$8.81/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
45	2206.00.83	\$27.59/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

**CUSTOMS TARIFF  
SCHEDULE 6A**

**PERU-AUSTRALIA FREE TRADE AGREEMENT**

Schedule 6A/4

Item	Heading or subheading in Schedule 3	Rate #
46	2206.00.89	\$36.14/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
47	2206.00.92	\$86.90/L of alcohol
48	2206.00.99	\$86.90/L of alcohol
49	2207.10.00	\$86.90/L of alcohol
50	2207.20.10	\$0.423/L
51	2208.20.10	\$81.16/L of alcohol
52	2208.20.90	\$86.90/L of alcohol
53	2208.30.00	\$86.90/L of alcohol
54	2208.40.00	\$86.90/L of alcohol
55	2208.50.00	\$86.90/L of alcohol
56	2208.60.00	\$86.90/L of alcohol
57	2208.70.00	\$86.90/L of alcohol
58	2208.90.20	\$86.90/L of alcohol
59	2208.90.90	\$86.90/L of alcohol
★ 60	2401.10.00	\$1,309.85/kg
★ 61	2401.20.00	\$1,309.85/kg of tobacco content
★ 62	2401.30.00	\$1,309.85/kg of tobacco content
★ 63	2402.10.20	\$0.94964/stick
★ 64	2402.10.80	\$1,309.85/kg of tobacco content
★ 65	2402.20.20	\$0.94964/stick
★ 66	2402.20.80	\$1,309.85/kg of tobacco content
★ 67	2403.11.00	\$1,309.85/kg of tobacco content
★ 68	2403.19.10	\$0.94964/stick
★ 69	2403.19.90	\$1,309.85/kg of tobacco content

# Unless otherwise indicated rates for Peru originating goods are Free.

★ Operative 1/3/20



**CUSTOMS TARIFF  
SCHEDULE 6A**

**PERU-AUSTRALIA FREE TRADE AGREEMENT**

R.1

Schedule 6A/5

Item	Heading or subheading in Schedule 3	Rate #
★ 70	2403.91.00	\$1,309.85/kg of tobacco content
★ 71	2403.99.80	\$1,309.85/kg of tobacco content
72	2707.10.00	\$0.423/L
73	2707.20.00	\$0.423/L
74	2707.30.00	\$0.423/L
75	2707.50.00	\$0.423/L
76	2709.00.90	\$0.423/L
77	2710.12.61	\$0.03556/L
78	2710.12.62*	(Rate No. 001) \$0.423/L of gasoline plus (Rate No. 002) \$0.423/L of ethanol plus (Rate No. 003) \$0.423/L of other substances (if any) in the blend
79	2710.12.69	\$0.423/L
80	2710.12.70	\$0.423/L
81	2710.19.16	\$0.423/L
82	2710.19.22*	(Rate No. 001) \$0.423/L of diesel plus (Rate No. 002) \$0.423/L of ethanol plus (Rate No. 003) \$0.423/L of other substances (if any) in the blend
83	2710.19.28	\$0.423/L
84	2710.19.40	\$0.03556/L
85	2710.19.51	\$0.423/L
86	2710.19.52	\$0.423/L
87	2710.19.53	\$0.423/L
88	2710.19.70	\$0.423/L

\* For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code and the relevant volume in litres. Statistical codes for each tariff classification are set out in Schedule 3.

**CUSTOMS TARIFF  
SCHEDULE 6A**

**PERU-AUSTRALIA FREE TRADE AGREEMENT**

Schedule 6A/6

Item	Heading or subheading in Schedule 3	Rate #
89	<b>2710.19.91</b>	<b>\$0.085/L</b>
90	<b>2710.19.92</b>	<b>\$0.085/kg</b>
91	<b>2710.20.00*</b>	(Rate No. 001) <b>\$0.423/L of biodiesel</b> plus (Rate No. 002) <b>\$0.423/L of ethanol (if any)</b> plus (Rate No. 003) <b>\$0.423/L of other substances in the blend</b>
92	<b>2710.91.16</b>	<b>\$0.423/L</b>
93	<b>2710.91.22*</b>	(Rate No. 001) <b>\$0.423/L of diesel</b> plus (Rate No. 002) <b>\$0.423/L of ethanol</b> plus (Rate No. 003) <b>\$0.423/L of other substances (if any) in the blend</b>
94	<b>2710.91.28</b>	<b>\$0.423/L</b>
95	<b>2710.91.40</b>	<b>\$0.03556/L</b>
96	<b>2710.91.51</b>	<b>\$0.423/L</b>
97	<b>2710.91.52</b>	<b>\$0.423/L</b>
98	<b>2710.91.53</b>	<b>\$0.423/L</b>
99	<b>2710.91.61</b>	<b>\$0.03556/L</b>
100	<b>2710.91.62*</b>	(Rate No. 001) <b>\$0.423/L of gasoline</b> plus (Rate No. 002) <b>\$0.423/L of ethanol</b> plus (Rate No. 003) <b>\$0.423/L of other substances (if any) in the blend</b>
101	<b>2710.91.69</b>	<b>\$0.423/L</b>
102	<b>2710.91.70</b>	<b>\$0.423/L</b>

\* For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code and the relevant volume in litres. Statistical codes for each tariff classification are set out in Schedule 3.

**CUSTOMS TARIFF  
SCHEDULE 7  
CHILEAN ORIGINATING GOODS**

R.43

Schedule 7/3

Item	Heading or subheading in Schedule 3	Rate #
★ 27	2206.00.72	\$8.81/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 28	2206.00.73	\$44.05/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 29	2206.00.76	\$27.59/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 29A	2206.00.77	\$51.31/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 29B	2206.00.78	\$36.14/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 29C	2206.00.79	\$51.31/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 30	2206.00.82	\$8.81/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 31	2206.00.83	\$27.59/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 32	2206.00.89	\$36.14/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 33	2206.00.92	\$86.90/L of alcohol
★ 34	2206.00.99	\$86.90/L of alcohol
★ 35	2207.10.00	\$86.90/L of alcohol
★ 36	2207.20.10	\$0.423/L
★ 37	2208.20.10	\$81.16/L of alcohol

**CUSTOMS TARIFF  
SCHEDULE 7  
CHILEAN ORIGINATING GOODS**

Schedule 7/4

Item	Heading or subheading in Schedule 3	Rate #
38	2208.20.90	\$86.90/L of alcohol
39	2208.30.00	\$86.90/L of alcohol
40	2208.40.00	\$86.90/L of alcohol
41	2208.50.00	\$86.90/L of alcohol
42	2208.60.00	\$86.90/L of alcohol
43	2208.70.00	\$86.90/L of alcohol
44	2208.90.20	\$86.90/L of alcohol
45	2208.90.90	\$86.90/L of alcohol
★ 46	2401.10.00	\$1,309.85/kg
★ 47	2401.20.00	\$1,309.85/kg of tobacco content
★ 48	2401.30.00	\$1,309.85/kg of tobacco content
★ 49	2402.10.20	\$0.94964/stick
★ 50	2402.10.80	\$1,309.85/kg of tobacco content
★ 51	2402.20.20	\$0.94964/stick
★ 52	2402.20.80	\$1,309.85/kg of tobacco content
★ 53	2403.11.00	\$1,309.85/kg of tobacco content
★ 54	2403.19.10	\$0.94964/stick
★ 54A	2403.19.90	\$1,309.85/kg of tobacco content
★ 55	2403.91.00	\$1,309.85/kg of tobacco content
★ 56	2403.99.80	\$1,309.85/kg of tobacco content
57	2707.10.00	\$0.423/L
58	2707.20.00	\$0.423/L
59	2707.30.00	\$0.423/L
60	2707.50.00	\$0.423/L
61	2709.00.90	\$0.423/L

**CUSTOMS TARIFF  
SCHEDULE 8  
AANZ ORIGINATING GOODS**

R.46

Schedule 8/3

Item	Heading or subheading in Schedule 3	Rate #
★ 35	2206.00.76	\$27.59/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 35A	2206.00.77	\$51.31/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 35B	2206.00.78	\$36.14/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 35C	2206.00.79	\$51.31/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 36	2206.00.82	\$8.81/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 37	2206.00.83	\$27.59/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 38	2206.00.89	\$36.14/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 39	2206.00.92	\$86.90/L of alcohol
★ 40	2206.00.99	\$86.90/L of alcohol
★ 41	2207.10.00	\$86.90/L of alcohol
★ 42	2207.20.10	\$0.423/L
★ 43	2208.20.10	\$81.16/L of alcohol
★ 44	2208.20.90	\$86.90/L of alcohol
★ 45	2208.30.00	\$86.90/L of alcohol
★ 46	2208.40.00	\$86.90/L of alcohol
★ 47	2208.50.00	\$86.90/L of alcohol
★ 48	2208.60.00	\$86.90/L of alcohol
★ 49	2208.70.00	\$86.90/L of alcohol

**CUSTOMS TARIFF  
SCHEDULE 8  
AANZ ORIGINATING GOODS**

Schedule 8/4

Item	Heading or subheading in Schedule 3	Rate #
50	2208.90.20	\$86.90/L of alcohol
51	2208.90.90	\$86.90/L of alcohol
★ 52	2401.10.00	\$1,309.85/kg
★ 53	2401.20.00	\$1,309.85/kg of tobacco content
★ 54	2401.30.00	\$1,309.85/kg of tobacco content
★ 55	2402.10.20	\$0.94964/stick
★ 56	2402.10.80	\$1,309.85/kg of tobacco content
★ 57	2402.20.20	\$0.94964/stick
★ 58	2402.20.80	\$1,309.85/kg of tobacco content
★ 59	2403.11.00	\$1,309.85/kg of tobacco content
★ 60	2403.19.10	\$0.94964/stick
★ 60A	2403.19.90	\$1,309.85/kg of tobacco content
★ 61	2403.91.00	\$1,309.85/kg of tobacco content
★ 62	2403.99.80	\$1,309.85/kg of tobacco content
63	2707.10.00	\$0.423/L
64	2707.20.00	\$0.423/L
65	2707.30.00	\$0.423/L
66	2707.50.00	\$0.423/L
67	2709.00.90	\$0.423/L
68	2710.12.61	\$0.03556/L
68A	2710.12.62 *	(Rate No. 001) \$0.423/L of gasoline plus (Rate No. 002) \$0.423/L of ethanol plus (Rate No. 003) \$0.423/L of other substances (if any) in the blend
69	2710.12.69	\$0.423/L
70	2710.12.70	\$0.423/L
72	2710.19.16	\$0.423/L
73	2710.19.22 *	(Rate No. 001) \$0.423/L of diesel plus (Rate No. 002) \$0.423/L of ethanol plus (Rate No. 003) \$0.423/L of other substances (if any) in the blend

\* For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code and the relevant volume in litres. Statistical codes for each tariff classification are set out in Schedule 3.

**CUSTOMS TARIFF  
SCHEDULE 8B**

**TRANS-PACIFIC PARTNERSHIP ORIGINATING GOODS**

R.7

Schedule 8B/3

Item	Heading or subheading in Schedule 3	Rate #
★ 34	2206.00.72	\$8.81/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 35	2206.00.73	\$44.05/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 36	2206.00.76	\$27.59/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 36A	2206.00.77	\$51.31/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 36B	2206.00.78	\$36.14/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 36C	2206.00.79	\$51.31/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 37	2206.00.82	\$8.81/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 38	2206.00.83	\$27.59/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 39	2206.00.89	\$36.14/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 40	2206.00.92	\$86.90/L of alcohol
★ 41	2206.00.99	\$86.90/L of alcohol
★ 42	2207.10.00	\$86.90/L of alcohol

# Unless otherwise indicated rates for Trans-Pacific Partnership originating goods are Free.

★ Operative 3/2/20

**CUSTOMS TARIFF  
SCHEDULE 8B**

**TRANS-PACIFIC PARTNERSHIP ORIGINATING GOODS**

Schedule 8B/4

Item	Heading or subheading in Schedule 3	Rate #
43	2207.20.10	\$0.423/L
44	2208.20.10	\$81.16/L of alcohol
45	2208.20.90	\$86.90/L of alcohol
46	2208.30.00	\$86.90/L of alcohol
47	2208.40.00	\$86.90/L of alcohol
48	2208.50.00	\$86.90/L of alcohol
49	2208.60.00	\$86.90/L of alcohol
50	2208.70.00	\$86.90/L of alcohol
51	2208.90.20	\$86.90/L of alcohol
52	2208.90.90	\$86.90/L of alcohol
★ 53	2401.10.00	\$1,309.85/kg
★ 54	2401.20.00	\$1,309.85/kg of tobacco content
★ 55	2401.30.00	\$1,309.85/kg of tobacco content
★ 56	2402.10.20	\$0.94964/stick
★ 57	2402.10.80	\$1,309.85/kg of tobacco content
★ 58	2402.20.20	\$0.94964/stick
★ 59	2402.20.80	\$1,309.85/kg of tobacco content
★ 60	2403.11.00	\$1,309.85/kg of tobacco content
★ 61	2403.19.10	\$0.94964/stick
★ 62	2403.19.90	\$1,309.85/kg of tobacco content
★ 63	2403.91.00	\$1,309.85/kg of tobacco content
★ 64	2403.99.80	\$1,309.85/kg of tobacco content
65	2707.10.00	\$0.423/L
66	2707.20.00	\$0.423/L
67	2707.30.00	\$0.423/L

\* For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code and the relevant volume in litres. Statistical codes for each tariff classification are set out in Schedule 3.



**CUSTOMS TARIFF  
SCHEDULE 9  
MALAYSIAN ORIGINATING GOODS**

R.35

Schedule 9/3

Item	Heading or subheading in Schedule 3	Rate #
★ 33A	2206.00.77	\$51.31/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 33B	2206.00.78	\$36.14/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 33C	2206.00.79	\$51.31/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 34	2206.00.82	\$8.81/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 35	2206.00.83	\$27.59/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 36	2206.00.89	\$36.14/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 37	2206.00.92	\$86.90/L of alcohol
★ 38	2206.00.99	\$86.90/L of alcohol
★ 39	2207.10.00	\$86.90/L of alcohol
★ 40	2207.20.10	\$0.423/L
★ 41	2208.20.10	\$81.16/L of alcohol
★ 42	2208.20.90	\$86.90/L of alcohol
★ 43	2208.30.00	\$86.90/L of alcohol
★ 44	2208.40.00	\$86.90/L of alcohol
★ 45	2208.50.00	\$86.90/L of alcohol
★ 46	2208.60.00	\$86.90/L of alcohol
★ 47	2208.70.00	\$86.90/L of alcohol
★ 48	2208.90.20	\$86.90/L of alcohol
★ 49	2208.90.90	\$86.90/L of alcohol

**CUSTOMS TARIFF  
SCHEDULE 9  
MALAYSIAN ORIGINATING GOODS**

Schedule 9/4

Item	Heading or subheading in Schedule 3	Rate #
★ 50	2401.10.00	\$1,309.85/kg
★ 51	2401.20.00	\$1,309.85/kg of tobacco content
★ 52	2401.30.00	\$1,309.85/kg of tobacco content
★ 53	2402.10.20	\$0.94964/stick
★ 54	2402.10.80	\$1,309.85/kg of tobacco content
★ 55	2402.20.20	\$0.94964/stick
★ 56	2402.20.80	\$1,309.85/kg of tobacco content
★ 57	2403.11.00	\$1,309.85/kg of tobacco content
★ 58	2403.19.10	\$0.94964/stick
★ 59	2403.19.90	\$1,309.85/kg of tobacco content
★ 60	2403.91.00	\$1,309.85/kg of tobacco content
★ 61	2403.99.80	\$1,309.85/kg of tobacco content
62	2707.10.00	\$0.423/L
63	2707.20.00	\$0.423/L
64	2707.30.00	\$0.423/L
65	2707.50.00	\$0.423/L
66	2709.00.90	\$0.423/L
67	2710.12.61	\$0.03556/L
68	2710.12.62 *	(Rate No. 001) \$0.423/L of gasoline plus (Rate No. 002) \$0.423/L of ethanol plus (Rate No. 003) \$0.423/L of other substances (if any) in the blend
69	2710.12.69	\$0.423/L
70	2710.12.70	\$0.423/L
71	2710.19.16	\$0.423/L
72	2710.19.22 *	(Rate No. 001) \$0.423/L of diesel plus (Rate No. 002) \$0.423/L of ethanol plus (Rate No. 003) \$0.423/L of other substances (if any) in the blend
73	2710.19.28	\$0.423/L
74	2710.19.40	\$0.03556/L

\* For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code and the relevant volume in litres. Statistical codes for each tariff classification are set out in Schedule 3.

**CUSTOMS TARIFF  
SCHEDULE 10  
KOREAN ORIGINATING GOODS**

R.24

Schedule 10/3

Item	Heading or subheading in Schedule 3	Rate #
<b>33B</b>	<b>2206.00.78</b>	<b>\$36.14/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15</b>
<b>33C</b>	<b>2206.00.79</b>	<b>\$51.31/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15</b>
<b>34</b>	<b>2206.00.82</b>	<b>\$8.81/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15</b>
<b>35</b>	<b>2206.00.83</b>	<b>\$27.59/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15</b>
<b>36</b>	<b>2206.00.89</b>	<b>\$36.14/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15</b>
<b>37</b>	<b>2206.00.92</b>	<b>\$86.90/L of alcohol</b>
<b>38</b>	<b>2206.00.99</b>	<b>\$86.90/L of alcohol</b>
<b>39</b>	<b>2207.10.00</b>	<b>\$86.90/L of alcohol</b>
<b>40</b>	<b>2207.20.10</b>	<b>\$0.423/L</b>
<b>41</b>	<b>2208.20.10</b>	<b>\$81.16/L of alcohol</b>
<b>42</b>	<b>2208.20.90</b>	<b>\$86.90/L of alcohol</b>
<b>43</b>	<b>2208.30.00</b>	<b>\$86.90/L of alcohol</b>
<b>44</b>	<b>2208.40.00</b>	<b>\$86.90/L of alcohol</b>
<b>45</b>	<b>2208.50.00</b>	<b>\$86.90/L of alcohol</b>
<b>46</b>	<b>2208.60.00</b>	<b>\$86.90/L of alcohol</b>
<b>47</b>	<b>2208.70.00</b>	<b>\$86.90/L of alcohol</b>
<b>48</b>	<b>2208.90.20</b>	<b>\$86.90/L of alcohol</b>
<b>49</b>	<b>2208.90.90</b>	<b>\$86.90/L of alcohol</b>
<b>★ 50</b>	<b>2401.10.00</b>	<b>\$1,309.85/kg</b>
<b>★ 51</b>	<b>2401.20.00</b>	<b>\$1,309.85/kg of tobacco content</b>
<b>★ 52</b>	<b>2401.30.00</b>	<b>\$1,309.85/kg of tobacco content</b>
<b>★ 53</b>	<b>2402.10.20</b>	<b>\$0.94964/stick</b>
<b>★ 54</b>	<b>2402.10.80</b>	<b>\$1,309.85/kg of tobacco content</b>

# Unless otherwise indicated rates for Korean originating goods are Free.

★ Operative 1/3/20

**CUSTOMS TARIFF  
SCHEDULE 10  
KOREAN ORIGINATING GOODS**

Schedule 10/4

Item	Heading or subheading in Schedule 3	Rate #
★ 55	2402.20.20	\$0.94964/stick
★ 56	2402.20.80	\$1,309.85/kg of tobacco content
★ 57	2403.11.00	\$1,309.85/kg of tobacco content
★ 58	2403.19.10	\$0.94964/stick
★ 59	2403.19.90	\$1,309.85/kg of tobacco content
★ 60	2403.91.00	\$1,309.85/kg of tobacco content
★ 61	2403.99.80	\$1,309.85/kg of tobacco content
62	2707.10.00	\$0.423/L
63	2707.20.00	\$0.423/L
64	2707.30.00	\$0.423/L
65	2707.50.00	\$0.423/L
66	2709.00.90	\$0.423/L
67	2710.12.61	\$0.03556/L
68	2710.12.62 *	(Rate No. 001) \$0.423/L of gasoline plus (Rate No. 002) \$0.423/L of ethanol plus (Rate No. 003) \$0.423/L of other substances (if any) in the blend
69	2710.12.69	\$0.423/L
70	2710.12.70	\$0.423/L
71	2710.19.16	\$0.423/L
72	2710.19.22 *	(Rate No. 001) \$0.423/L of diesel plus (Rate No. 002) \$0.423/L of ethanol plus (Rate No. 003) \$0.423/L of other substances (if any) in the blend
73	2710.19.28	\$0.423/L
74	2710.19.40	\$0.03556/L
75	2710.19.51	\$0.423/L
76	2710.19.52	\$0.423/L
77	2710.19.53	\$0.423/L

\* For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code and the relevant volume in litres. Statistical codes for each tariff classification are set out in Schedule 3.

**CUSTOMS TARIFF  
SCHEDULE 11  
JAPANESE ORIGINATING GOODS**

R.24

Schedule 11/3

Item	Heading or subheading in Schedule 3	Rate #
★ 33A	2206.00.77	\$51.31/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 33B	2206.00.78	\$36.14/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 33C	2206.00.79	\$51.31/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 34	2206.00.82	\$8.81/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 35	2206.00.83	\$27.59/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 36	2206.00.89	\$36.14/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 37	2206.00.92	\$86.90/L of alcohol
★ 38	2206.00.99	\$86.90/L of alcohol
★ 39	2207.10.00	\$86.90/L of alcohol
★ 40	2207.20.10	\$0.423/L
★ 41	2208.20.10	\$81.16/L of alcohol
★ 42	2208.20.90	\$86.90/L of alcohol
★ 43	2208.30.00	\$86.90/L of alcohol
★ 44	2208.40.00	\$86.90/L of alcohol
★ 45	2208.50.00	\$86.90/L of alcohol
★ 46	2208.60.00	\$86.90/L of alcohol
★ 47	2208.70.00	\$86.90/L of alcohol
★ 48	2208.90.20	\$86.90/L of alcohol
★ 49	2208.90.90	\$86.90/L of alcohol

**CUSTOMS TARIFF  
SCHEDULE 11  
JAPANESE ORIGINATING GOODS**

Schedule 11/4

Item	Heading or subheading in Schedule 3	Rate #
★ 50	2401.10.00	\$1,309.85/kg
★ 51	2401.20.00	\$1,309.85/kg of tobacco content
★ 52	2401.30.00	\$1,309.85/kg of tobacco content
★ 53	2402.10.20	\$0.94964/stick
★ 54	2402.10.80	\$1,309.85/kg of tobacco content
★ 55	2402.20.20	\$0.94964/stick
★ 56	2402.20.80	\$1,309.85/kg of tobacco content
★ 57	2403.11.00	\$1,309.85/kg of tobacco content
★ 58	2403.19.10	\$0.94964/stick
★ 59	2403.19.90	\$1,309.85/kg of tobacco content
★ 60	2403.91.00	\$1,309.85/kg of tobacco content
★ 61	2403.99.80	\$1,309.85/kg of tobacco content
62	2707.10.00	\$0.423/L
63	2707.20.00	\$0.423/L
64	2707.30.00	\$0.423/L
65	2707.50.00	\$0.423/L
66	2709.00.90	\$0.423/L
67	2710.12.61	\$0.03556/L
68	2710.12.62 *	(Rate No. 001) \$0.423/L of gasoline plus (Rate No. 002) \$0.423/L of ethanol plus (Rate No. 003) \$0.423/L of other substances (if any) in the blend
69	2710.12.69	\$0.423/L
70	2710.12.70	\$0.423/L
71	2710.19.16	\$0.423/L
72	2710.19.22 *	(Rate No. 001) \$0.423/L of diesel plus (Rate No. 002) \$0.423/L of ethanol plus (Rate No. 003) \$0.423/L of other substances (if any) in the blend
73	2710.19.28	\$0.423/L
74	2710.19.40	\$0.03556/L

\* For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code and the relevant volume in litres. Statistical codes for each tariff classification are set out in Schedule 3.

**CUSTOMS TARIFF  
SCHEDULE 12  
CHINESE ORIGINATING GOODS**

R.19

Schedule 12/3

Item	Heading or subheading in Schedule 3	Rate #
★ 34	2206.00.59	\$86.90/L of alcohol
★ 35	2206.00.62	\$86.90/L of alcohol
★ 36	2206.00.69	\$86.90/L of alcohol
★ 37	2206.00.72	\$8.81/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 38	2206.00.73	\$44.05/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 39	2206.00.76	\$27.59/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 39A	2206.00.77	\$51.31/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 39B	2206.00.78	\$36.14/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 39C	2206.00.79	\$51.31/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 40	2206.00.82	\$8.81/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 41	2206.00.83	\$27.59/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 42	2206.00.89	\$36.14/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 43	2206.00.92	\$86.90/L of alcohol
★ 44	2206.00.99	\$86.90/L of alcohol

**CUSTOMS TARIFF  
SCHEDULE 12  
CHINESE ORIGINATING GOODS**

Schedule 12/4

Item	Heading or subheading in Schedule 3	Rate #
45	2207.10.00	\$86.90/L of alcohol
46	2207.20.10	\$0.423/L
47	2208.20.10	\$81.16/L of alcohol
48	2208.20.90	\$86.90/L of alcohol
49	2208.30.00	\$86.90/L of alcohol
50	2208.40.00	\$86.90/L of alcohol
51	2208.50.00	\$86.90/L of alcohol
52	2208.60.00	\$86.90/L of alcohol
53	2208.70.00	\$86.90/L of alcohol
54	2208.90.20	\$86.90/L of alcohol
55	2208.90.90	\$86.90/L of alcohol
★ 56	2401.10.00	\$1,309.85/kg
★ 57	2401.20.00	\$1,309.85/kg of tobacco content
★ 58	2401.30.00	\$1,309.85/kg of tobacco content
★ 59	2402.10.20	\$0.94964/stick
★ 60	2402.10.80	\$1,309.85/kg of tobacco content
★ 61	2402.20.20	\$0.94964/stick
★ 62	2402.20.80	\$1,309.85/kg of tobacco content
★ 63	2403.11.00	\$1,309.85/kg of tobacco content
★ 64	2403.19.10	\$0.94964/stick
★ 65	2403.19.90	\$1,309.85/kg of tobacco content
★ 66	2403.91.00	\$1,309.85/kg of tobacco content
★ 67	2403.99.80	\$1,309.85/kg of tobacco content
68	2707.10.00	\$0.423/L
69	2707.20.00	\$0.423/L
70	2707.30.00	\$0.423/L
71	2707.50.00	\$0.423/L
72	2709.00.90	\$0.423/L
73	2710.12.61	\$0.03556/L



**CUSTOMS TARIFF  
SCHEDULE 13**

FREE TRADE AGREEMENT BETWEEN AUSTRALIA AND HONG KONG

R.2

Schedule 13/3

Item	Heading or subheading in Schedule 3	Rate #
★ 33	2206.00.59	\$86.90/L of alcohol
★ 34	2206.00.62	\$86.90/L of alcohol
★ 35	2206.00.69	\$86.90/L of alcohol
★ 36	2206.00.72	\$8.81/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	\$44.05/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	\$27.59/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
★ 39	2206.00.77	\$51.31/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	\$36.14/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	\$51.31/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	\$8.81/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	\$27.59/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

**CUSTOMS TARIFF  
SCHEDULE 13**

**FREE TRADE AGREEMENT BETWEEN AUSTRALIA AND HONG KONG**

Schedule 13/4

Item	Heading or subheading in Schedule 3	Rate #
44	2206.00.89	\$36.14/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	\$86.90/L of alcohol
46	2206.00.99	\$86.90/L of alcohol
47	2207.10.00	\$86.90/L of alcohol
48	2207.20.10	\$0.423/L
49	2208.20.10	\$81.16/L of alcohol
50	2208.20.90	\$86.90/L of alcohol
51	2208.30.00	\$86.90/L of alcohol
52	2208.40.00	\$86.90/L of alcohol
53	2208.50.00	\$86.90/L of alcohol
54	2208.60.00	\$86.90/L of alcohol
55	2208.70.00	\$86.90/L of alcohol
56	2208.90.20	\$86.90/L of alcohol
57	2208.90.90	\$86.90/L of alcohol
★ 58	2401.10.00	\$1,309.85/kg
★ 59	2401.20.00	\$1,309.85/kg of tobacco content
★ 60	2401.30.00	\$1,309.85/kg of tobacco content
★ 61	2402.10.20	\$0.94964/stick
★ 62	2402.10.80	\$1,309.85/kg of tobacco content
★ 63	2402.20.20	\$0.94964/stick
★ 64	2402.20.80	\$1,309.85/kg of tobacco content
★ 65	2403.11.00	\$1,309.85/kg of tobacco content
★ 66	2403.19.10	\$0.94964/stick
★ 67	2403.19.90	\$1,309.85/kg of tobacco content

**CUSTOMS TARIFF  
SCHEDULE 13**

INDONESIA-AUSTRALIA COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

R.2

Schedule 13/5

Item	Heading or subheading in Schedule 3	Rate #
★ 68	2403.91.00	\$1,309.85/kg of tobacco content
★ 69	2403.99.80	\$1,309.85/kg of tobacco content
70	2707.10.00	\$0.423/L
71	2707.20.00	\$0.423/L
72	2707.30.00	\$0.423/L
73	2707.50.00	\$0.423/L
74	2709.00.90	\$0.423/L
75	2710.12.61	\$0.03556/L
76	2710.12.62*	(Rate No. 001) \$0.423/L of gasoline plus (Rate No. 002) \$0.423/L of ethanol plus (Rate No. 003) \$0.423/L of other substances (if any) in the blend
77	2710.12.69	\$0.423/L
78	2710.12.70	\$0.423/L
79	2710.19.16	\$0.423/L
80	2710.19.22*	(Rate No. 001) \$0.423/L of diesel plus (Rate No. 002) \$0.423/L of ethanol plus (Rate No. 003) \$0.423/L of other substances (if any) in the blend
81	2710.19.28	\$0.423/L
82	2710.19.40	\$0.03556/L
83	2710.19.51	\$0.423/L
84	2710.19.52	\$0.423/L
85	2710.19.53	\$0.423/L
86	2710.19.70	\$0.423/L

\* For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code and the relevant volume in litres. Statistical codes for each tariff classification are set out in Schedule 3.

**CUSTOMS TARIFF  
SCHEDULE 13**

**FREE TRADE AGREEMENT BETWEEN AUSTRALIA AND HONG KONG**

Schedule 13/6

Item	Heading or subheading in Schedule 3	Rate #
87	<b>2710.19.91</b>	<b>\$0.085/L</b>
88	<b>2710.19.92</b>	<b>\$0.085/kg</b>
★ 89	<b>2710.20.00*</b>	(Rate No. 001) <b>\$0.423/L of biodiesel</b> plus (Rate No. 002) <b>\$0.423/L of ethanol (if any)</b> plus (Rate No. 003) <b>\$0.423/L of other substances in the blend</b>
★ 90	<b>2710.91.16</b>	<b>\$0.423/L</b>
★ 91	<b>2710.91.22*</b>	(Rate No. 001) <b>\$0.423/L of diesel</b> plus (Rate No. 002) <b>\$0.423/L of ethanol</b> plus (Rate No. 003) <b>\$0.423/L of other substances (if any) in the blend</b>
★ 92	<b>2710.91.28</b>	<b>\$0.423/L</b>
93	<b>2710.91.40</b>	<b>\$0.03556/L</b>
★ 94	<b>2710.91.51</b>	<b>\$0.423/L</b>
★ 95	<b>2710.91.52</b>	<b>\$0.423/L</b>
★ 96	<b>2710.91.53</b>	<b>\$0.423/L</b>
97	<b>2710.91.61</b>	<b>\$0.03556/L</b>
★ 98	<b>2710.91.62*</b>	(Rate No. 001) <b>\$0.423/L of gasoline</b> plus (Rate No. 002) <b>\$0.423/L of ethanol</b> plus (Rate No. 003) <b>\$0.423/L of other substances (if any) in the blend</b>
★ 99	<b>2710.91.69</b>	<b>\$0.423/L</b>
★ 100	<b>2710.91.70</b>	<b>\$0.423/L</b>

\* For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code and the relevant volume in litres. Statistical codes for each tariff classification are set out in Schedule 3.