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**TARIFF CONCESSION SYSTEM BUSINESS INPUTS / CONSUMPTION GOODS REVISED CLASSIFICATION OF SHEATH CONTRACEPTIVES**

Customs has received advice that the United Nations Statistical Division has revised its classification of sheath contraceptives (condoms) in the United Nations Classification by Broad Economic Categories (BEC), from intermediate goods (processed industrial supplies) to non-durable consumer goods not elsewhere specified.

Accordingly, for Tariff Concession purposes, the table listing the Tariff classifications to which Item 50A of Schedule 4 to the Customs Tariff 1995 refers, is to be amended to include subheading 4014.10, in order to reflect that sheath contraceptives are now classified as consumption goods and will attract a free rate of duty.

This decision is effective from 15 July 1996 and applications may be made for refund of duty under Customs Regulation 126(1)(r).

COMPILE, TAPIN and the hardcopy Tariff pages are being amended to reflect that subheading 4014.10 now attracts treatment code 506.

Any enquiries concerning this decision may be directed to **Mr Brian Thomas** on 06 2756484. MARION GRANT

National Manager,

Industry

FOR CHIEF EXECUTIVE OFFICER CANBERRA ACT 2601

13 May 1997