

AUSTRALIAN CUSTOMS AND BORDER PROTECTION NOTICE NO. 2012/55

**Implementation of the Customs Tariff Amendment (Schedule 4) Act 2012**

Background

Schedule 4 of the *Customs Tariff Act 1995* (the Customs Tariff) lists concessional items covering goods and user categories in respect of which concessional rates of import duty have been granted. Schedule 4 delivers a range of policy objectives, including industry assistance and the implementation of tariff concessions arising from international treaties.

In 2010 a review of Schedule 4 was initiated to simplify the existing tariff concession regime by the Better Regulation Ministerial Partnership between the Minister for Finance and Deregulation, the then Minister for Innovation, Industry, Science and Research, and the Minster for Home Affairs.

This review focussed on removing unnecessary complexity from Schedule 4 by simplifying existing arrangements and removing obsolete items.

The recommendations of the Ministerial Partnership were incorporated in the Customs Tariff Amendment (Schedule 4) Bill 2012. This Bill received the Royal Assent on

25 September 2012 as Act No. 138 of 2012 (the Schedule 4 Act).

Previous Australian Customs Notices provided advice about the review (ACN 2010/18) and consultation on an exposure draft of the Schedule 4 legislation (ACN 2011/64).

Commencement

The Schedule 4 Act will commence on 1 March 2013. Application

The Schedule 4 Act contains an application provision that provides that the amendments in the Schedule 4 Act will apply to goods imported into Australia on or after the commencement of the Act and also to goods imported before that date where the time for working out the rate of import duty on those goods had not yet occurred, including:

* Goods imported before commencement, but not entered for home consumption until after commencement;
* Goods imported and entered into warehouse before commencement and not entered for home consumption until after commencement; and
* Goods not required to be entered for home consumption, for example unaccompanied personal effects.

Overview of changes

The Schedule 4 Act will replace the current Schedule 4 in the Customs Tariff with a revised Schedule, which:

* consolidates concessional items of similar coverage;
* places similar concessional items together in a re-worked Schedule 4 structure; and
* removes redundant or rarely used concessional items.

The Schedule 4 Act reduces the number of concessional items from 99 to 57, with most of the existing items being re-numbered. As a consequence, new treatment codes, reference numbers and statistical codes will be created, to give administrative effect to the new Schedule 4 items.

In addition, each concessional item is categorised to its own descriptive item grouping, for example, item 1 applicable to scientific goods, instruments and apparatus, falls under the grouping of “Goods of a scientific, educational or cultural kind”.

A number of the new items have been re-worded for clarification. However, the scope of the concessions and the concessional duty rates have not changed.

Schedule 4 items for which no replacement is made

The Schedule 4 Act will remove a number of existing concessional items, where there is unnecessary overlapping of concessions, the concession is redundant or rarely used, or the wording is unclear. The Table at Attachment A lists existing Schedule 4 items that will be omitted without replacement. It also lists a number of previously end-dated Schedule 4 items that currently remain listed in the Customs Tariff Working Pages.

Attachment A also lists treatment codes, reference numbers and statistical codes that give administrative effect to these items. These treatment codes and reference numbers will cease to operate on and from 1 March 2013. However, these codes will continue to be available in the Customs and Border Protection Integrated Cargo System (ICS) for eligible goods entered in the period of validity of the concessional item.

Correlation tables

For those Schedule 4 items that will be re-made with new item numbers in the revised Schedule 4, Attachment B contains correlation tables linking pre-1 March 2013 and post-1 March 2013 Schedule 4 concessional items.

New administrative arrangements

The Table at Attachment C lists the new Schedule 4 items and the administrative arrangements i.e. new treatment codes and/or reference numbers that will be available for use with these items in the ICS, from 1 March 2013. This Table also includes statistical codes for the new reference numbers.

For example, item 1 (scientific goods, instruments and apparatus) combines previous items 1D and 16. Item 1 will operate through a new treatment code 701 from 1 March 2013.

Similarly, new item 4 (calendars and catalogues etc.) will operate through a new reference number 9999.32.04 with statistical code 01.

Attachment C also lists the corresponding previous Schedule 4 item numbers and their associated treatment codes and/or reference numbers. Importers should be aware that, unless otherwise indicated, these codes will not operate on and from 1 March 2013. It will be necessary to use the new codes on import declarations from that date.

Administrative arrangements for a limited number of items will not change. This is indicated as “No change” in Attachment C. These items are:

Item 15 – Passenger Concessions

Item 21 – Goods imported for repair etc. to be exported Item 21A – Goods subject to a Tradex Order

Item 50 – Goods subject to a Tariff Concession Order GST exemption codes

The *A New Tax System (Goods and Services Tax) Act 1999*, the *A New Tax System (Wine Equalisation Tax) Act 1999* and the *A New Tax System (Luxury Car Tax) Act 1999* all refer to existing items in Schedule 4. The Schedule 4 Act makes consequential amendments to those acts to update those references to reflect the re-numbering of the items in

Schedule 4. These amendments ensure that the provisions of those acts will continue to apply to goods that are subject to the new Schedule 4 concessions.

Currently, the ICS provides a number of GST exemption codes that are linked to the

pre-1 March 2013 Schedule 4 items. Where necessary, these codes will be end-dated and new codes created to reflect the revised item numbers. Please note that GST exemption codes should only be quoted on import declarations where the goods would be covered by the new concessional item.

Attachment D summarises changes to GST exemption codes. By-Laws and other instruments

As noted, the changes under the Schedule 4 Act re-number most items in the current Schedule 4. Many of those items are further conditioned through the provisions of customs by-laws. The term “by-law” includes standing by-laws, AusIndustry Determinations and Ministerial Determinations.

The re-numbering of items under the Schedule 4 Act will require the revocation and re- issue of all standing by-laws. New by-laws, linked to the re-numbered items, will be created to replace the existing by-laws. Where appropriate, by-laws will be reworded for clarification.

The Schedule 4 Act contains transitional provisions for Tradex Orders (item 21A) and Tariff Concession Orders (item 50), and cheese and curd quota instruments (item 62) to ensure that instruments issued under these items continue in force after the commencement of the Schedule 4 Act.

Separate arrangements will apply for instruments connected to the Enhanced Project By- law Scheme, (present item 71, re-numbered as item 44) and certain inputs to manufacture (present items 57 and 60, re-numbered as items 46 and 47 respectively).

Further information, including new by-law numbers will be provided closer to the commencement of the Schedule 4 Act.

Guidelines

Customs and Border Protection will progressively publish guidelines for comment, for each new Schedule 4 item, through the tariff public advice system. This can be accessed on the tariff public advice products page at: <http://www.customs.gov.au/tariff/precedents.asp>.

We invite comments on the guidelines via our email address - [tariff@customs.gov.au](mailto:tariff@customs.gov.au).

New users of this system will need to sign on to the subscription service if they wish to receive updates when material is added or changed. Details on how to subscribe can be found on the general tariff page - <http://www.customs.gov.au/tariff/default.asp>.

Finalised guidelines will also be available on the Tariff Schedule 4 page on the Customs website.

Enquiries

In the first instance, those seeking information on the Schedule 4 changes and their consequential amendments should refer to the Tariff Schedule 4 page on the Customs website, at, <http://www.customs.gov.au/tariff/schedule-4.asp>- this page contains links to all available information relevant to the proposed changes.

If you require any further information about the proposed changes please direct any enquiries to:

Manager Trade Policy and Advice

Australian Customs and Border Protection Service Ph: (02) 6275 6095

Email: [tariff@customs.gov.au](mailto:tariff@customs.gov.au)

(Signed)

Geoff Johannes National Manager 5 Constitution Ave

Canberra City ACT 2601

Trade, Policy and Implementation Branch CANBERRA ACT

29 November 2012

Attachment A

**Table of Schedule 4 items that will not continue**

|  |  |  |
| --- | --- | --- |
| **Brief Description** | **Schedule 4**  **Item Number** | **Treatment Code/ Reference Number** |
| National interest goods | 2 | 406 |
| Goods for the use of the Governor- General | 3 | 9999.40.03/12 |
| Goods for the use of the Governor of a State | 10 | 9999.40.10/13 |
| Australian Industry Involvement Program goods | 13 | 413 |
| Goods for use in a research program at a tertiary institution | 14 | 9999.40.14/10 |
| Goods for use in the exploration for oil and natural gas | 22 | 522  622 |
| Tobacco products for use in a scientific research program | 35 | 9999.40.35/39 |
| Goods covered by the Automotive Competitiveness and Investment Scheme (ACIS)  (ACIS credits expired on 31/12/2011) | 41E | 611  612 |
| Certain goods with a rate of duty of 10% (Item ceased operation on 1/1/2010) | 53C | 853 |
| Goods imported under the Overseas Assembly Provisions Scheme  (Item ceased operation on 1/7/2010) | 61 | 461  561 |
| Product Diversification Scheme for certain clothing and finished textiles  (Duty credits not available for use after 30 June 2011) | 73 | Import credits |

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Attachment B

**Correlation Tables for Schedule 4 Items**

**(New (post 1 March 2013) to Old (pre-1 March 2013)**

|  |  |  |
| --- | --- | --- |
| **New Item No (post-1 March**  **2013)** | **Old Item No**  **(pre-1 March**  **2013)** | **Brief Description** |
| **Goods of a scientific, educational or cultural kind** | | |
| 1 | 1D  16 | Scientific goods, instruments and apparatus |
| 2 | 63 | Reference materials |
| 3 | 1A  1C | Books, visual and auditory goods |
| 4 | 33A | Calendars and catalogues |
| 5 | 23C  26 | Printed matter and pictorial illustrations |
| 6 | 37 | Photographic plates and film |
| 7 | 1B | Works of art |
| 8 | 28A  28B | Theatrical and traditional costumes |
| **Goods for international bodies or persons or goods relating to offshore**  **areas** | | |
| 9 | 7 | Goods for international organisations |
| 10 | 4 | Goods of foreign governments |
| 11 | 8 | Goods for foreign forces |
| 12 | 5  6 | Trade Commissioner goods |
| 13 | 9 | Goods subject to the Torres Strait Treaty |
| 14 | 22A | Eastern Greater Sunrise offshore area goods |
| **Goods that are personal effects** | | |
| 15 | 15 | Personal effects for passengers and ship or aircraft crew |
| **Goods that are returned to Australia** | | |
| 16 | 20C | Repair goods under an article of a free trade agreement |
| 17 | 17 | Goods exported and returned to Australia in an  unaltered condition |
| 17A | 17A | Goods exported and returned unaltered to Australia on which duties or taxes are owing |
| 18 | 18A  18B  18C | Warranty and safety recall goods |
| 19 | 19 | Repair goods subject to a Tariff Concession Order |

|  |  |  |
| --- | --- | --- |
| **New**  **Item No (post-1 March**  **2013)** | **Old Item**  **No (pre-1 March**  **2013)** | **Brief Description** |
| 20 | 20A  20B | Goods exported for repair or renovation |
| **Goods that are to be exported from Australia** | | |
| 21 | 21 | Goods for repair, alteration or industrial processing to  be exported |
| 21A | 21A | Tradex goods |
| 22 | 34 | Containers used to import goods, being containers  that will be exported without being put to any other use |
| **Goods that are donations or bequests** | | |
| 23 | 23A  23B | Donations or bequests |
| 24 | 24 | Last will or intestacy goods not for sale or trade |
| **Goods that are trophies, decorations, medallions, certificates or prizes** | | |
| 25 | 25A  25B  25C | Trophies, medallions and prizes |
| **Goods of low value** | | |
| 26 | 32A  32B | Goods of insubstantial value |
| 27 | 33B | Samples of negligible value |
| **Goods for persons with disabilities** | | |
| 28 | 12 | Various aids and appliances for persons with  disabilities |
| 29 | 1E | Goods for persons with disabilities |
| 30 | 58 | Parts for wheelchairs |
| **Goods that are textiles, clothing or footwear** | | |
| 31 | 68 | SPARTECA TCF Scheme |
| 32 | 40A | Textiles, clothing and footwear |
| 33 | 40B | Orthopaedic textile goods |
| **Goods relating to transport** | | |
| 34 | 31 | Aircraft parts, materials and test equipment |
| 35 | 42 | Vessel parts and materials |
| 36 | 41D | Vehicles of an age of 30 years or more |
| 37 | 59 | Used or secondhand passenger motor vehicles |
| 38 | 41F | Original equipment for the manufacture of vehicles over 3.5 tonnes |
| 39 | 41G  41H | Motor vehicle testing equipment |
| 40 | 51 | Aluminised steel for use in the manufacture of muffler  exhaust systems |

|  |  |  |
| --- | --- | --- |
| **New**  **Item No (post-1 March**  **2013)** | **Old Item**  **No (pre-1 March**  **2013)** | **Brief Description** |
| 41 | 69 | Goods for use in space projects |
| **Goods that are robots or prototypes** | | |
| 42 | 30 | Robots |
| 43 | 29 | Goods for use as prototypes |
| **Goods relating to manufacturing** | | |
| 44 | 71 | Capital equipment for major projects – Enhanced  Project By-law Scheme |
| 45 | 70 | Split consignment goods |
| 46 | 57 | Raw materials – certain inputs to manufacture  program |
| 47 | 60 | Metal materials – certain inputs to manufacture  program |
| 48 | 36  38  39A  39B  39C | Other inputs to manufacture including chemicals, plastics and paper |
| 49 | 66 | Aluminium sheet for use in the manufacture of cans |
| 50 | 50 | Tariff Concession Order goods |
| 51 | 47 | Machinery that incorporates or is imported with other  goods which render the machinery ineligible for a Tariff Concession Order |
| **Goods exempt from the Product Stewardship Oil Levy** | | |
| 52 | 72A | Mineral and aromatic process oils that are exempt  from the Product Stewardship Oil Levy |
| 53 | 72B | Polyglycol brake fluids that are exempt from the  Product Stewardship Oil Levy |
| **Miscellaneous goods** | | |
| 54 | 27 | Handicrafts |
| 55 | 62 | Cheese and curd quota |

**Correlation Tables for Schedule 4 Items**

**(Old (pre-1 March 2013) to New (post-1 March 2013)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Old**  **Item** | **New**  **Item** |  | **Old**  **Item** | **New**  **Item** |
| 1A | 3 |  | 30 | 42 |
| 1B | 7 |  | 31 | 34 |
| 1C | 3 |  | 32A | 26 |
| 1D | 1 |  | 32B | 26 |
| 1E | 29 |  | 33A | 4 |
| 4 | 10 |  | 33B | 27 |
| 5 | 12 |  | 34 | 22 |
| 6 | 12 |  | 36 | 48 |
| 7 | 9 |  | 37 | 6 |
| 8 | 11 |  | 38 | 48 |
| 9 | 13 |  | 39A | 48 |
| 12 | 28 |  | 39B | 48 |
| 15 | 15 |  | 39C | 48 |
| 16 | 1 |  | 40A | 32 |
| 17 | 17 |  | 40B | 33 |
| 17A | 17A |  | 41D | 36 |
| 18A | 18 |  | 41F | 38 |
| 18B | 18 |  | 41G | 39 |
| 18C | 18 |  | 41H | 39 |
| 19 | 19 |  | 42 | 35 |
| 20A | 20 |  | 47 | 51 |
| 20B | 20 |  | 50 | 50 |
| 20C | 16 |  | 51 | 40 |
| 21 | 21 |  | 57 | 46 |
| 21A | 21A |  | 58 | 30 |
| 22A | 14 |  | 59 | 37 |
| 23A | 23 |  | 60 | 47 |
| 23B | 23 |  | 62 | 55 |
| 23C | 5 |  | 63 | 2 |
| 24 | 24 |  | 66 | 49 |
| 25A | 25 |  | 68 | 31 |
| 25B | 25 |  | 69 | 41 |
| 25C | 25 |  | 70 | 45 |
| 26 | 5 |  | 71 | 44 |
| 27 | 54 |  | 72A | 52 |
| 28A | 8 |  | 72B | 53 |
| 28B | 8 |  |  |  |
| 29 | 43 |  |  |  |

Attachment C

**Table for Schedule 4 Treatment Codes and Reference Numbers**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Brief Description** | **New Schedule 4 Item No.** | **New Treatment Code/ Reference Number (From**  **1 March 2013)** | **New GST Exemption Codes** | **Old Schedule 4 Item No.** | **Old Treatment Code/ Reference**  **Number (Prior to 1 March 2013)** |
| Scientific goods, | 1 | 701 |  | 1D | 404 |
| instruments and apparatus |  |  | 16 | 9999.30.16/34 |
| Reference  materials | 2 | 702 |  | 63 | 463 |
| Books, visual | 3 | 703 |  | 1A | 401 |
| and auditory  goods |  |  | 1C | 403 |
| Calendars and  catalogues | 4 | 9999.32.04/01 | 4041 | 33A | 9999.31.33/03 |
| Printed matter | 5 | 9999.70.05/02 |  | 23C | 9999.70.23/33 |
| and pictorial  illustrations |  |  | 26 | 9999.40.26/24 |
| Photographic plates and film | 6 | 706 |  | 37 | 437 |
| Works of art | 7 | 707 |  | 1B | 502 |
| Theatrical and | 8 | 708 |  | 28A | 9999.30.28/25 |
| traditional  costumes |  |  | 28B | 9999.40.28/40 |
| Goods for international  organisations | 9 | 9999.30.09/03 |  | 7 | 9999.30.07/16 |
| Goods of foreign  Governments | 10 | 9999.30.10/04 | 410 | 4 | 9999.30.04/33 |
| Goods for  foreign forces | 11 | 9999.30.11/05 | 411 | 8 | 9999.30.08/17 |
| Trade | 12 | 9999.30.12/06 |  | 5 | 9999.32.05/14 |
| Commissioner  goods |  |  | 6 | 9999.30.06/15 |
| Goods subject to the Torres Strait  Treaty | 13 | 713 |  | 9 | 409 |
| Eastern Greater  Sunrise offshore area goods | 14 | 714 |  | 22A | 722 |
| Personal effects for passengers and ship or  aircraft crew | 15 | No change | No change | 15 | 415  9999.40.15/41 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Brief Description** | **New Item** | **New Treatment**  **Code/Reference Number from**  **1 March 2013** | **New GST**  **Exemption Codes** | **Old Item** | **Old Treatment**  **Code/Reference Number prior to 1 March 2013** |
| Repair goods under an article of a free trade agreement | 16 | 716  (value of goods before repair)  816  (cost of repair) |  | 20C | 520  (value of goods before repair)  529  (cost of repair) |
| Goods exported and returned to Australia in an unaltered condition | 17 | 9999.32.17/07  171  (Goods re- imported after temporary export)  172  (Other) | No change | 17 | 9999.30.17/25  817  (Goods re- imported after temporary export)  917  (Other) |
| Goods exported and returned unaltered to Australia on which duties or  taxes are owing | 17A | 173 |  | 17A | 317 |
| Warranty and safety recall goods | 18 | 184  (goods before repair) | 418 | 18A | 418 (18A)  (goods before repair) |
|  |  | 185  (value of repair) |  |  | 518 (18A)  (value of repair) |
|  |  | 186  (goods supplied free under warranty) |  | 18B | 618 (18B)  (goods supplied free under warranty) |
|  |  | 187  (goods supplied free under global  product recall) |  | 18C | 718 (18C)  (goods supplied free under global product recall) |
| Repair goods subject to a Tariff Concession Order (TCO) | 19 | 719  (value of goods before repair)  819  (cost of repair) | No change | 19 | 419  (value of goods before repair)  519  (cost of repair) |

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| --- | --- | --- | --- | --- | --- |
| **Brief Description** | **New Item** | **New Treatment**  **Code/Reference Number from**  **1 March 2013** | **New GST**  **Exemption Codes** | **Old Item** | **Old Treatment**  **Code/Reference Number prior to 1 March 2013** |
| Goods exported for repair or renovation | 20 | 820  (value of goods before repair)  829  (cost of repair) | 420 | 20A  20B | 320 (20A)  (value of goods before repair)  329 (20A)  (cost of repair)  920 (20B)  (value of goods before repair)  929 (20B)  (cost of repair) |
| Goods for repair, alteration or industrial processing to be exported | 21 | No change | No change | 21 | 521  (Aust goods returned for repair)  921 (Other) |
| Tradex goods | 21A | No change | No change | 21A | 821 |
| Containers used to import goods, being containers that will be exported without being put to any other use | 22 | Goods  (Use Schedule 3 subheading)  822  (containers subject to security) | 422 | 34 | Goods  (Use Schedule 3 subheading)  434  (containers subject to security) |
|  |  | 9999.30.22/08  (unit of quantity is No)(other  containers) |  |  | 9999.30.34/38  (other containers) |
| Donations or | 23 | 723 | 423 | 23A | 423 |
| bequests |  |  |  | 23B | 9999.60.23/32 |
| Last will or | 24 | 9999.60.24/01 | No | 24 | 9999.50.24/32 |
| intestacy goods |  |  | change |  |  |
| not for sale or |  |  |  |  |  |
| trade |  |  |  |  |  |
| Trophies, | 25 | 9999.51.25/09 | 425 | 25A | 9999.50.25/33 |
| medallions and prizes |  |  |  | 25B | 9999.60.25/34 |
|  |  |  |  | 25C | 9999.70.25/35 |
| Goods of | 26 | 9999.30.26/10 |  | 32A | 9999.30.32/01 |
| insubstantial  value |  |  | 32B | 9999.31.32/02 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Brief Description** | **New Item** | **New Treatment**  **Code/Reference Number from**  **1 March 2013** | **New GST**  **Exemption Codes** | **Old Item** | **Old Treatment**  **Code/Reference Number prior to 1 March 2013** |
| Samples of  negligible value | 27 | 9999.30.27/11 | 427 | 33B | 9999.32.33/04 |
| Various aids and appliances for persons with  disabilities | 28 | 728 |  | 12 | 412 |
| Goods for  persons with disabilities | 29 | 729 |  | 1E | 405 |
| Parts for  wheelchairs | 30 | 730 |  | 58 | 458 |
| SPARTECA –  TCF Scheme | 31 | 731 |  | 68 | 468 |
| Textiles, clothing  and footwear | 32 | 732 |  | 40A | 680 |
| Orthopaedic  textile goods | 33 | 733 |  | 40B | 9999.40.40/11 |
| Aircraft parts, materials and  test equipment | 34 | 734 |  | 31 | 431 |
| Vessel parts and  materials | 35 | 735 |  | 42 | 442 |
| Vehicles of an age of 30 years  or more | 36 | 736 |  | 41D | 941 |
| Used or second  hand passenger motor vehicles | 37 | 737 |  | 59 | 459 |
| Original equipment for the manufacture of vehicles over  3.5 tonnes | 38 | 738 |  | 41F | 711 |
| Motor vehicle | 39 | 739 |  | 41G | 811 |
| testing |  |  |  | (standing |
| equipment |  |  |  | references) |
|  |  |  |  | 812 |
|  |  |  |  | (ad-hoc by-laws) |
|  |  |  | 41H | 911 |
|  |  |  |  | (vehicles) |
|  |  |  |  | 912 |
|  |  |  |  | (other, including |
|  |  |  |  | components) |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Brief Description** | **New Item** | **New Treatment**  **Code/Reference Number from**  **1 March 2013** | **New GST**  **Exemption Codes** | **Old Item** | **Old Treatment**  **Code/Reference No. prior to**  **1 March 2013** |
| Aluminised steel for the use in the manufacture of  muffler exhaust systems | 40 | 740 |  | 51 | 451 |
| Goods for use in  space projects | 41 | 741 |  | 69 | 469 |
| Robots | 42 | 742 |  | 30 | 430 |
| Goods for use  as prototypes | 43 | 743 |  | 29 | 429 |
| Capital | 44 | 744 |  | 71 | 471 |
| equipment for |  | (treatment code |  |  |
| major projects – |  | 471 will be |  |  |
| Enhanced |  | retained after |  |  |
| Project By-law |  | 1/3/2013) |  |  |
| Scheme |  |  |  |  |
| Split consignment goods | 45 | 745  (goods covered by a TCO) |  | 70 | 570  (goods covered by a TCO) |
|  |  | 845  (Other) |  | 870  (Other) |
| Raw materials – certain inputs to  manufacture program | 46 | 746 |  | 57 | 557 |
| Metal materials  – certain inputs  to manufacture program | 47 | 747 |  | 60 | 660 |
| Other inputs to | 48 | 748 |  | 36 | 436 |
| manufacture  including |  |  | 38 | 438 |
| chemicals,  plastics and |  |  | 39A | 439 |
| paper |  |  | 39B | 539 |
|  |  |  | 39C | 939 |
| Aluminium sheet for use in the  manufacture of cans | 49 | 749 |  | 66 | 466 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Brief Description** | **New Item** | **New Treatment**  **Code/Reference Number from**  **1 March 2013** | **New GST**  **Exemption Codes** | **Old Item** | **Old Treatment**  **Code/Reference No. prior to**  **1 March 2013** |
| Tariff | 50 | No change, |  | 50 |  |
| Concession  Order goods |  | however the  item has been | 50(1) | 505 |
|  |  | restructured. | 50(1A) | 508 |
|  |  | 50(a) - 505 | 50(2)(a) | 509 |
|  |  | 50(b) - 508 | 50(2)(b) | 507 |
|  |  | 50(c)(i) - 509 |  |  |
|  |  | 50(c)(ii) - 507 |  |  |
| Machinery that incorporates or is imported with other goods which render the machinery ineligible for a Tariff Concession  Order | 51 | 751 |  | 47 | 547 |
| Mineral and aromatic process oils that are exempt from the Product Stewardship Oil  Levy | 52 | 952 |  | 72A | 472 |
| Polyglycol brake fluids that are exempt from the Product Stewardship Oil  Levy | 53 | 953 |  | 72B | 572 |
| Handicrafts | 54 | 754 |  | 27 | 427 |
| Cheese and | 55 | 462 |  | 62 | 462 |
| curd quota |  | (until 30 June |  |  |
|  |  | 2013) |  |  |

Note: Statistical codes for reference numbers do not require a unit of quantity except for new item 22 reference number 9999.30.22/08 where the unit of quantity is No.

Attachment D

**Table of GST Exemption Codes Linked to Schedule 4 Items Codes that will cease on 1 March 2013**

|  |  |  |
| --- | --- | --- |
| **Brief Description of Item** | **Schedule 4 Item** | **GST**  **Exemption Code** |
| Goods of foreign governments | 4 | 404 |
| Goods for foreign forces | 8 | 408 |
| Goods repaired under warranty | 18A | 418A |
| Goods supplied free under warranty | 18B | 418B |
| Goods supplied free under global product recall | 18C | 418C |
| Goods exported for repair or renovation | 20A | 420A |
| Goods exported for repair or renovation – batch repair | 20B | 420B |
| Donations or bequests to an organisation for philanthropic purposes | 23A | 423A |
| Donations or bequests to the public or a public institution | 23B | 423B |
| Trophies won outside Australia | 25A | 425A |
| Decorations and medallions awarded outside Australia | 25B | 425B |
| Trophies or prizes sent from outside Australia | 25C | 425C |
| Calendars and catalogues | 33A | 433A |
| Samples of negligible value | 33B | 433B |
| Containers used to import goods, being containers that will be exported without being put to any other use | 34 | 434 |
| Goods for use in the Commonwealth Games | 64 | 464 |

**Table of new GST Exemption Codes Linked to Schedule 4 Items Codes that will commence on 1 March 2013**

|  |  |  |
| --- | --- | --- |
| **Brief of Item Description** | **New**  **Schedule 4 Item** | **New GST**  **Exemption Code** |
| Calendars and catalogues | 4 | 4041 |
| Goods of foreign governments | 10 | 410 |
| Goods for foreign forces | 11 | 411 |
| Warranty and safety recall goods | 18 | 418 |
| Goods exported for repair or renovation | 20 | 420 |
| Containers used to import goods, being containers that will be exported without being put to any other use | 22 | 422 |
| Donations or bequests | 23 | 423 |
| Trophies, medallions and prizes | 25 | 425 |
| Samples of negligible value | 27 | 427 |