

**Australian Government Department of Home Affairs**

DEPARTMENT OF HOME AFFAIRS NOTICE No. 2018/21

# Concessional Item 56 – Clinical Trial Kits and Placebos used in Clinical Trials

Customs Tariff Proposal (No. 2) 2018, tabled in Parliament on 31 May 2018, created a new concessional item, Item 56, which provides a ‘Free’ rate of customs duty for:

* clinical trial kits that do not indicate whether the contents are medicaments and/or placebos; and
* placebos imported for use in a clinical trial. Concessional item 56 will commence on 1 July 2018.

In order to qualify for the concessional rate of customs duty provided by the item the clinical trial kits must satisfy the requirements prescribed by by-law.

Revised Tariff Working Pages, including the full text of Item 56 and Customs Tariff By-law No. 1800128, can be found at Attachment A.

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

Assistant Director – Tariff Legislation [tradepolicy1@homeaffairs.gov.au](mailto:tradepolicy1@homeaffairs.gov.au)

Necessary changes to the Integrated Cargo Support System and the Online Working Tariff will be made to coincide with the scheduled commencement date. The Online Working Tariff can be accessed at:

[https://www.homeaffairs.gov.au/busi/cargo-support-trade-and-goods/importing-goods/tariff-classification-of-](https://www.homeaffairs.gov.au/busi/cargo-support-trade-and-goods/importing-goods/tariff-classification-of-goods/current-tariff-classification) [goods/current-tariff-classification](https://www.homeaffairs.gov.au/busi/cargo-support-trade-and-goods/importing-goods/tariff-classification-of-goods/current-tariff-classification)

[Signed]

Steve Moore

A/g Assistant Secretary

Customs and Border Revenue Branch 21 June 2018

# Attachment A Revised Customs Tariff Working Pages

Page **2** of **2**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | | | **CUSTOMS TARIFF SCHEDULE 4**  **CONCESSIONAL RATES OF DUTY** |  |
| **R.3** |  |  |  | **Schedule 4/21** |
| **Item** | **Treat- ment Code** | **Refer- ence Number** | **Statistical**  **Code/Unit Description of Goods of Quantity** | **Rate #** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **50** |  |  | **Item 50 – Tariff concession order goods**  **Goods that a tariff concession order, under Part XVA of the *Customs Act 1901*, declares are goods to which this item applies:** |  |
|  | 505 | **\*** | **(a) goods except goods classified under subheading 3817.00.10, or heading 3819.00.00, of Schedule 3; or** | **Free** |
|  | 508 | **\*** | **(b) goods classified under subheading 3817.00.10 of Schedule 3: or** | **$0.389/L**  **NZ/PG/FI/ DC/LDC/**  **SG/US/TH/ CL/AANZ/MY/KR**  **/JP/CN:**  **$0.389/L** |
|  | 509 | **\*** | 1. **goods classified under heading 3819.00.00 of Schedule 3; or**    1. **as prescribed by by-law; or** † | **Free** |
|  | 507 | **\*** | **(ii) other** | **$0.085/L**  **NZ/PG/FI/ DC/LDC/**  **SG/US/TH/ CL/AANZ/MY/KR**  **/JP/CN:**  **$0.085/L** |
| **51** | 751 | **\*** | **Item 51 – Machinery that incorporates or is imported with other goods which render the machinery ineligible for a tariff concession order**  **Goods, as prescribed by by-law, where:**   1. **the goods are machinery; and** 2. **the machinery incorporates, or is imported with, other goods which makes the machinery not eligible for a tariff concession order under**   **Part XVA of the *Customs Act 1901*** | **Free** |
|  |  |  | † Treatment Code 509 has been allocated to  item 50(c)(i). There is a requirement to show on an Import Declaration a current tariff concession order and a by-law or allocated determination. At this time, no by-laws or determinations have been  issued for this item. |  |

\* Enter under tariff classification and statistical key requirements in Schedule 3. 15/1/15 # Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless otherwise indicated rates for US, Thai, Chilean, AANZ, Malaysian, Korean, Japanese and Chinese originating goods 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 4**

**CONCESSIONAL RATES OF DUTY**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Schedule 4/22** | |  | | **Schedule 4/23** |
| **Item Treat- ment**  **Code** | | **Refer- Statistical**  **ence Code/Unit Description of Goods**  **Number of Quantity**  **Goods exempt from the Product Stewardship Oil Levy** | | **Rate #** |
| **52** | 952 | \* | **Item 52 – Mineral and aromatic process oils that are exempt from the Product Stewardship Oil Levy**  **Goods, as prescribed by by-law, that are classified under heading 2710, 3403 or 3811 of Schedule 3** | **Free** |
| **53** | 953 | \* | **Item 53 – Polyglycol brake fluids that are exempt from the Product Stewardship Oil Levy**  **Goods:**   1. **as prescribed by by-law, that are classified under heading 3819.00.00 of Schedule 3; and** 2. **that are not goods to which item 50 of this Schedule applies** | **5% US:5% TH:5% CL:5% AANZ:5% MY:5% KR:5% JP:5% CN:5% SG:5%** |
|  |  |  | **Miscellaneous goods** |  |
| **54** | 754 | \* | **Item 54 – Handicrafts**  **Handicrafts, as prescribed by by-law** | **Free** |
|  |  |  | **Item 55 – Cheese and curd quota** |  |
| **55** | 755 † | \* | **Cheese and curd, as prescribed by by-law, that are classified under subheading 0406.10.00, 0406.20.00,**  **0406.30.00, 0406.40.90 or 0406.90.90 of Schedule 3** | **$0.096/kg DC:$0.096/kg, less 5% DCS:$0.096/kg,**  **less 5%** |
|  |  |  | † Rate Number 61A is to be quoted for Treatment Code 755. This Treatment Code will operate from 1 July 2013.  A tariff quota instrument number is also required to be input on the Import Declaration.  Note that imports of cheese and curd from certain preference countries are duty free and use of item 55 is not available. |  |

\* Enter under tariff classification and statistical key requirements in Schedule 3. 1/12/17 # Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless otherwise indicated rates for US, Thai, Chilean, AANZ, Malaysian, Korean, Japanese and Chinese originating goods 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.

Item Treat-

Refer-

**CUSTOMS TARIFF SCHEDULE 4**

**CONCESSIONAL RATES OF DUTY**

Statistical

Schedule 4/23

ment

ence

Code/Unit

Description of Goods Rate #

Code Number of Quantity

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **56** |  |  | **Item 56 - Placebos for use in clinical trials**  **Goods in respect of which the following apply:** |  |
|  |  | 9999.40.56  **\*** | *01 No* | 1. **either:**    1. **the goods are kits containing either or both medicaments and placebos, the kits do not indicate whether their contents are medicaments or placebos, the kits are imported for use in a clinical trial in Australia and the kits satisfy the requirements prescribed by by-law; or**    2. **the goods are placebos imported for use in a clinical trial in Australia;** 2. **all requirements imposed by the laws of the Commonwealth, relating to the importation of the goods, have been complied with** | **Free**  **Free** |
|  | 756 |  |
|  |  |  |  | Treatment Code 444 |  |
|  |  |  |  | Treatment Code 444 was formerly linked to item 44 in Schedule 4. The former item 44 was repealed from  1 July 2006.  However, treatment Code 444 will continue to be available for use on “Customs Excise Returns” - a modified weekly Import Declaration, ex-warehouse (Nature 30) form. Treatment Code 444 and Tariff Rate Number 044 must only be quoted on a “Customs Excise Return”.  Refer to Australian Customs Notice 2006/33 for further  information on administrative arrangements for imported excise equivalent goods. |  |

* **Enter under tariff classification and statistical key requirements in Schedule 3.**  **Operative 1/7/18 # Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.**

Unless otherwise indicated general rate applies for CA.

Unless otherwise indicated rates for US, Thai, Chilean, AANZ, Malaysian, Korean, Japanese and Chinese originating goods 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.

**SCHEDULE OF CONCESSIONAL INSTRUMENTS PART II**

**INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4 CUSTOMS TARIFF ACT 1995**

Part 2/79

**Item**

**By-law No.**

**Description of Goods**

**Start date/ End date**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **56** | **1800128** | **Clinical trials kits containing placebos and/or medicaments**   1. This by-law may be cited as Customs By-law No. 1800128. 2. This by-law commences on 1 July 2018. 3. For the purposes of subparagraph (a)(i) of item 56 of Schedule 4 to the *Customs Tariff Act 1995* (the Customs Tariff Act), the following requirements are prescribed:    1. the kits do not indicate whether their contents are medicaments or placebos; and    2. the kits do not contain goods other than:       1. the medicaments and/or placebos, whether or not in syringes or other delivery mechanisms;       2. any item or packaging which is necessary for the safe transport and/or storage of the goods;       3. any associated and necessary documentation and forms. 4. For the purposes of subparagraph 3(i), identifiers, regardless of their form, that cannot be deciphered without additional information or equipment, do not indicate whether the contents of the kit are medicaments or placebos. 5. For the purpose of this by-law “placebo” means a good not containing an active agent under study, administered to some participants to compare the effects of the active agent to other participants. 6. For the purpose of this by-law, the “*Customs Tariff Act 1995*” means the   *Customs Tariff Act 1995,* as amended or proposed to be altered*.* | **1/7/2018** |
|  |  |  | END OF SCHEDULE |  |

* + **Operative 1/7/18**