Australian Customs Notice No. 2020/27

# Indonesia-Australia Comprehensive Economic Partnership Agreement – Entry into Force

The Indonesia-Australia Comprehensive Economic Partnership Agreement (IA-CEPA) will enter into force on 5 July 2020.

## Indonesian originating goods

Indonesian originating goods are those that meet the requirements of Division 1HA of Part VIII of the *Customs Act 1901* (Customs Act). Further information about determining the originating status of goods and materials for the purposes of the IA-CEPA is available on the IA-CEPA webpage at: <https://www.abf.gov.au/importing-exporting-and-manufacturing/free-trade-agreements/indonesia>

## Preferential rates of customs duty

Schedule 9A of the *Customs Tariff Act 1995* (Customs Tariff Act) sets out the preferential rates of customs duty that apply to goods deemed to be Indonesian originating. Indonesian originating goods classified to any tariff subheadings that are not listed in Schedule 9A have a ‘Free’ rate of customs duty from the date on which IA-CEPA enters into force.

All Indonesian originating goods, other than those which are excise-equivalent goods, are entitled to a ‘Free’ rate of customs duty from the date of IA-CEPA’s entry into force. Excise-equivalent goods which are listed in Schedule 9A and are Indonesian originating goods will be indexed with the equivalent rates listed in Schedule 3 of the Customs Tariff Act.

Customs Tariff Working Pages for Schedule 9A are at Attachment A. The Online Tariff will reflect the updated rates for Indonesian originating goods from the commencement of IA-CEPA.

***Australia’s customs service***

## Claiming preferential rates of customs duty

The Integrated Cargo System (ICS) preference scheme for IA-CEPA, relevant country code and the applicable Preference Rules are outlined in the table below.

|  |  |  |
| --- | --- | --- |
|  | **Code** | **Description** |
| Preference Scheme | IEPA | Indonesia-Australia Comprehensive Economic Partnership Agreement |
| Preference Origin Country | ID | Indonesia |
| Preference Rule | WO | Wholly obtained goods |
| PE | Produced exclusively from originating materials |
| CTC | Goods produced in Indonesia or Indonesia and Australia that meet the change in tariff classification product specific rule |
| QVC | Goods produced in Indonesia or Indonesia and Australia that meet the qualifying value content product specific rule |
| SP | Goods produced in Indonesia or Indonesia and Australia that meet the specific processing rule |

## Refund circumstances

The *Customs (International Obligations) Regulation 2015* has been amended to enable a refund of overpaid customs duty in the circumstances outlined below. The information presented here is of a general nature and does not constitute legal advice.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Regulation** | **Class of goods** | **Circumstances** | **Period of refund** | **ICS**  **refund code** |
| Table item 8E of  Regulation 23 | Indonesian originating goods | Duty has been paid on the goods. |  |  |
| Table item 8F of  Regulation 23 | Goods that would have been Indonesian originating goods if, at the time the goods were imported, the importer held:   1. a Certificate of Origin or a Declaration of Origin (within the meaning of 153ZLK of the Customs Act) for the goods; or 2. a copy of a document mentioned in paragraph (a). | The following apply:   1. duty has been paid on the goods; 2. the importer holds a valid Certificate of Origin, or a valid Declaration of Origin for the goods, or a copy of either of those documents at the time of making the application for the refund; and | International Obligations Regulation 28.2 requires an application for a refund of duty to be made within 4 years after the day on which the duty was paid. | 23A8E |
|  |  | (c) the goods were imported on or after 5 July 2020. |  |  |

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## Further information

Further information about IA-CEPA is available on the Australian Border Force website at <https://www.abf.gov.au/importing-exporting-and-manufacturing/free-trade-agreements/indonesia>and on the Department of Foreign Affairs and Trade website at: [https://www.dfat.gov.au/trade/agreements/Pages/trade-](https://www.dfat.gov.au/trade/agreements/Pages/trade-agreements) [agreements.](https://www.dfat.gov.au/trade/agreements/Pages/trade-agreements)

Enquiries related to this Notice should be directed to [tradepolicy1@abf.gov.au.](mailto:tradepolicy1@abf.gov.au) Enquiries related to the origin of goods should be directed to [origin@abf.gov.au.](mailto:origin@abf.gov.au)

[Signed]

Matthew Duckworth Assistant Secretary

Customs and Trade Policy Branch 22 June 2020

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# Attachment A Customs Tariff Working Pages

| 4

R.5 Schedule 4/7

Item Treat- ment Code

Refer- ence Number

Statistical Code/Unit of Quantity

Description of Goods Rate of duty #

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  |  |  | **Item 17A – Goods exported and returned unaltered to Australia on which duties or taxes are owing** | **The sum of:**   1. **the amount of duty that would apply to each tradex component and drawback component if each component were imported separately; and** 2. **the amount of duty that would apply to each excise component if each component were imported separately (disregarding duty to the extent that it is worked out by reference to a percentage of the value of goods)** †   **NZ/PG/FI/DC/ DCS/DCT/LDC/**  **SG/US/TH/PE/ CL/AANZ/MY/KR/ JP/CN/HK:**  **The sum of:**   1. **the amount of duty that would apply to each tradex com- ponent and drawback component if each component were imported separately; and** 2. **the amount of duty that would apply to each excise component if each com- ponent were imported separately (disregarding duty to the extent that it is worked out by reference to a percentage of the value of goods)** † |
|  | **17A** | 173 | **\*** | **Goods produced in Australia that:** |
|  |  |  |  | **(a) have been exported from Australia and returned to Australia without having been subject to any treatment, repair, renovation, alteration or any other process since their export; and** |
|  |  |  |  | **(b) contain one or more of the following:** |
|  |  |  |  | **(i) components (the *tradex components*) previously imported by the holder of a tradex order under the *Tradex Scheme Act 1999* in which the components were specified, except components on which**  **tradex duty has been paid under section 21 of that Act;** |
|  |  |  |  | **(ii) components (the *drawback components*) in respect of which there has been a drawback or refund of any duties of the Commonwealth;** |
|  |  |  |  | **(iii) components (the *excise components*) that, at a time before they were exported, were excisable goods (within the meaning of the *Excise Act 1901*) in respect of which excise duty (payable under the *Excise Tariff***  ***Act 1921*) was not paid** |
|  |  |  |  | † The Import Declaration is to show the tariff classification and statistical requirements, in Schedule 3, that apply 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 |

\* Enter under tariff classification and statistical key requirements in Schedule 3.  Operative 5/7/2020 # 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 Singaporean, US, Thai, Peruvian, Chilean, AANZ, TPP, Malaysian, Indonesian, Korean, Japanese, Chinese and Hong Kong 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 4/8

Item Treat- ment Code

Refer- ence Number

Statistical Code/Unit of Quantity

Description of Goods Rate of duty #

|  |  |  |  |
| --- | --- | --- | --- |
| **18** |  | **Item 18 – Warranty and safety recall goods Goods:**   1. **that were previously imported into Australia, that have been returned after repair overseas free of charge under warranty and that are neither upgraded goods nor goods in respect of which there has been a drawback or refund of any duties, taxes or charges of the Commonwealth; or** 2. **that are supplied free of charge under warranty, or as part of a global product safety recall, to replace goods (the *replaced goods*) previously imported into Australia, and that are neither upgraded goods nor goods to replace goods which have reached the end of their operational life, where:**    1. **the replaced goods are of no commercial value, the replaced goods have been or will be destroyed or the replaced goods have been or will be exported and will not be re-imported under any item of this Schedule; and**    2. **the replaced goods are not goods in respect of which there has been a drawback or refund of any duties, taxes or charges of the Commonwealth** | **Free** |
|  |  | Goods specified in paragraph (a) of item 18 that were previously imported into Australia, that have been returned after repair overseas free of charge under warranty: |  |
| 184 | **\*** | - Value of goods before repair |  |
| 185 | **\*** | - Cost of materials, labour and other charges involved in the repair |  |
| 186 | **\*** | Goods specified in paragraph (b) of item 18 that are supplied free of charge under warranty, to replace goods previously imported into Australia |  |
| 187 | **\*** | Goods specified in paragraph (b) of item 18 that are supplied free of charge as part of a global product safety recall, to replace goods previously imported into Australia |  |

\* Enter under tariff classification and statistical key requirements in Schedule 3. 1/3/13 # 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 Singaporean, US, Thai, Peruvian, Chilean, AANZ, TPP, Malaysian,Indonesian, Korean, Japanese, Chinese and Hong Kong 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.

|  |  |  |  |  |  |
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|  | **R.7** |  |  |  | **Schedule 4/11** |
|  | **Item Treat**  **ment Code** | **- Refer-**  **ence Number** | **Statistica**  **Code/Unit of Quantit** | **l**  **Description of Goods**  **y** | **Rate #** |
|  | **22** |  |  | **Item 22 – Containers used to import goods, being containers that will be exported without being put to any other use**  **The following goods:**   1. **goods, as prescribed by by-law, that are imported on or in containers, as prescribed by by-law, where the containers will be exported without being put to any other use;** 2. **those containers** |  |
|  | .. | **\*** |  | **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/PE/CL/ AANZ/MY/ID/KR/ JP/CN/HK:**  **The rate of duty that would apply to the goods if they were imported separately** |
|  |  |  |  | **In respect of the containers** | **Free** |
|  | 822 | **\*** |  | Containers, as specified in paragraph 3(b) of Customs By-law No. 1244196, under security |  |
|  | .. | 9999.30.22 | *08 No* | Other containers |  |
|  |  |  |  | † The goods on or in the containers must be entered under the applicable tariff classification and statistical code requirements set out in Schedule 3  of the Customs Tariff Working Pages. |  |

\* Enter under tariff classification and statistical key requirements in Schedule 3.  Operative 5/7/2020

# 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 Singaporean, US, Thai, Peruvian, Chilean, AANZ, TPP, Malaysian, Indonesian, Korean, Japanese, Chinese and Hong Kong 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 4/12

Item Treat- ment

Refer- ence

Statistical Code/Unit

Description of Goods Rate #

Code Number of Quantity

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  |  |  | **Goods that are donations or bequests** |  |
| **23** | 723 | **\*** |  | **Item 23 – Donations or bequests**  **Goods, as prescribed by by-law, that have been:**   1. **donated or bequeathed by a person, company or organisation resident or established outside Australia to an organisation established in Australia that is:**    1. **a registered charity; or**    2. **a library, museum, gallery or institution, gifts to which are deductible because it is covered by item 12.1.2, 12.1.3, 12.1.4 or**   **12.1.5 of the table in subsection 30-100(1) of the**  ***Income Tax Assessment Act 1997*; or**  **(b) donated or bequeathed to the public or to a public institution** | **Free** |
| **24** | .. | 9999.60.24 | *01 ..* | **Item 24 – Last will or intestacy goods not for sale or trade**  **Goods that:**   1. **are not to be sold or to be used for the purposes of trade; and** 2. **the Collector (within the meaning of subsection 8(1) of the *Customs Act 1901*) 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** |
|  |  |  |  | **Goods that are trophies, decorations, medallions, certificates or prizes** |  |
| **25** | .. | 9999.51.25 | *09 ..* | **Item 25 – Goods that are trophies, medallions or prizes**  **Goods, as prescribed by by-law, that are:**   1. **trophies won outside Australia; or** 2. **decorations, medallions or certificates awarded outside Australia; or** 3. **trophies or prizes sent by donors resident outside Australia for presentation or competition in Australia** | **Free** |

* **Enter under tariff classification and statistical key requirements in Schedule 3. 1/3/13 # 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 Singaporean, US, Thai, Peruvian, Chilean, AANZ, TPP, Malaysian, Indonesian, Korean, Japanese, Chinese and Hong Kong 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.

Code

Number

of Quantity

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  | **Item 45 – Split consignment goods** | **The rate of duty that would apply to the goods if they were the**  **completed machine or equipment of which they are components**  **NZ/PG/FI/DC/ DCS/LDC/SG/**  **US/TH/PE/CL/ AANZ/TPP/MY/ ID/KR/JP/CN/HK:**  **the rate of duty that would apply to the goods if they were the**  **completed machine or equipment of which they are components** |
|  | **45** | **Goods, as prescribed by by-law, where:**  **(a) the goods are original components of a completed machine or equipment to which a single tariff classification would apply under a heading or subheading in Chapter 84, 85, 86, 87, 89 or 90 of Schedule 3 if the completed machine or equipment were imported; and** |
|  |  | **(b) all the components:** |
|  |  | **(i) are ordered from a single overseas supplier; and** |
|  |  | **(ii) are shipped to Australia by the same supplier; and** |
|  |  | **(iii) were available for shipment to Australia at the one time; and** |
|  |  | **(iv) arrive in Australia on 2 or more vessels or aircraft; and** |
|  |  | **(c) item 44 of this Schedule does not apply to the goods** |
|  | 745 | **\*** | In respect of components of a completed machine or equipment, being a machine or equipment to which a tariff concession order applies † †† | **Free** |
|  | 845 | **\*** | In respect of other components of a completed machine or equipment †† | **The rate of duty that would apply to the goods if they were the**  **completed machine or equipment of which they are components** |
|  |  | † In addition the Import Declaration is to show the tariff concession order that applies to the complete goods. | **NZ/PG/FI/DC/ DCS/LDC/SG/**  **US/TH/PE/CL/ AANZ/TPP/MY/ ID/KR/JP/CN/HK:**  **the rate of duty that would apply to the goods if they were the completed machine or equipment of which they are components** |

†† In addition the Import Declaration is to show the tariff classification in Schedule 3 that applies to the completed machine or equipment of which the goods are a component.

* **Enter under tariff classification and statistical key requirements in Schedule 3.** **Operative 5/7/2020 # 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 Singaporean, US, Thai, Chilean, Peruvian, AANZ, TPP, Malaysian, Indonesian, Korean, Japanese, Chinese and Hong Kong 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 4/20

Item Treat- ment

Refer- ence

Statistical Code/Unit

Description of Goods Rate #

Code Number of Quantity

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **46** | 746 | **\*** | **Item 46 – Raw materials – certain inputs to manufacture program**  **Raw materials and intermediate goods, as prescribed by by-law, that:**   1. **are classified under heading 5903, or within Chapter 28, 29, 32, 34, 35, 37, 38, 39 or 48, of Schedule 3; and** 2. **in the opinion of the Minister, have a substantial and demonstrable performance advantage, in the production of a specific end product, over substitutable goods produced in Australia** | **Free** |
| **47** | 747 | **\*** | **Item 47 – Metal materials – certain inputs to manufacture program**  **Metal materials and goods, as prescribed by by-law, that:**   1. **are classified within Chapters 72 to 82 of Schedule 3; and** 2. **in the opinion of the Minister, have a substantial and demonstrable performance advantage, in the packaging of food, over materials and goods currently available in Australia** | **Free** |
| **48** | 748 | \* | **Item 48 – Other inputs to manufacture including chemicals, plastics and paper**  **Goods, as prescribed by by-law, that are classified under heading 3814.00.00, 3908, 4801, 4802, 4810 or**  **4811, or subheading 2836.20.00, 2903.71.00,**  **2903.72.00, 2903.73.00, 2903.74.00, 2903.75.00,**  **2903.79.10, 2905.16.00, 2905.19.10, 2912.60.00,**  **2915.70.00, 2915.90.00, 3503.00.10, 3701.30.00,**  **3701.91.00, 3701.99.00, 3702.32.90, 3702.39.90,**  **3702.44.90, 3702.96.90, 3907.6, 3907.70.00 or 3907.9,**  **of Schedule 3** | **Free** |
| **49** | 749 | \* | **Item 49 – Aluminium sheet for use in the manufacture of cans**  **Aluminium sheet, as prescribed by by-law, that is classified under subheading 7606.12.00 or 7606.92.00 of Schedule 3 and is used in the**  **manufacture of aluminium cans** | **Free** |

* **Enter under tariff classification and statistical key requirements in Schedule 3. 1/1/17 # 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 Singaporean, US, Thai, Chilean, Peruvian, AANZ, TPP, Malaysian, Indonesian, Korean, Japanese, Chinese and Hong Kong 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.

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| **R.6** |  |  |  |  | **Schedule 4/21** |
| **Item** | **Treat- ment Code** | **Refer- ence Number** | **Statistical Code/Unit of Quantity** | **Description of Goods** | **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/PE/ CL/AANZ/MY/ID KR/JP/CN/HK:**  **$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/PE/ CL/AANZ/MY/ID/ KR/JP/CN/HK:**  **$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.**  **Operative 5/7/2020 # 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 Singaporean, US, Thai, Peruvian, Chilean, AANZ, TPP, Malaysian, Indonesian, Korean, Japanese, Chinese and Hong Kong 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 4/22**  **Item Treat- Refer- Statistical**  **ment ence Code/Unit Description of Goods** | | | | | **Rate #** |
|  | **Code** | | **Number of Quantity**  **Goods exempt from the Product Stewardship Oil Levy** | |  |
|  | **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% PE:5% CL:5% AANZ:5% MY:5% ID:5% KR:5% JP:5% CN:5% SG:5% HK:5%** |
|  |  |  |  | **Miscellaneous goods** |  |
|  | **54** | 754 | \* | **Item 54 – Handicrafts**  **Handicrafts, as prescribed by by-law** | **Free** |
|  | **55** | 755 † | \* | **Item 55 – Cheese and curd quota**  **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.**  **Operative 5/7/2020 # 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 Singaporean, US, Thai, Peruvian, Chilean, AANZ, TPP, Malaysian, Indonesian, Korean, Japanese, Chinese and Hong Kong 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 9A

INDONESIA-AUSTRALIA COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

(Sections 15 and 16 of the Customs Tariff Act 1995)

Item

Heading or subheading in

Schedule 3 Rate #

Schedule 9A/1

|  |  |  |
| --- | --- | --- |
| **1** | **2203.00.63** | **$8.81/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15** |
| **2** | **2203.00.64** | **$44.05/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the**  **goods exceeds 1.15** |
| **3** | **2203.00.65** | **$27.59/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the**  **goods exceeds 1.15** |
| **4** | **2203.00.66** | **$51.31/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the**  **goods exceeds 1.15** |
| **5** | **2203.00.67** | **$36.14/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the**  **goods exceeds 1.15** |
| **6** | **2203.00.69** | **$51.31/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the**  **goods exceeds 1.15** |
| **7** | **2203.00.71** | **$8.81/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15** |
| **8** | **2203.00.72** | **$27.59/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the**  **goods exceeds 1.15** |

# Unless otherwise indicated rates for Indonesia originating goods are Free. 5/7/2020

SCHEDULE 9A

INDONESIA-AUSTRALIA COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

Schedule 9A/2 Heading or

subheading in

Item Schedule 3 Rate #

|  |  |  |
| --- | --- | --- |
| **9** | **2203.00.79** | **$36.14/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the**  **goods exceeds 1.15** |
| **10** | **2203.00.91** | **$86.90/L of alcohol** |
| **11** | **2203.00.99** | **$86.90/L of alcohol** |
| **12** | **2204.10.23** | **$86.90/L of alcohol** |
| **13** | **2204.10.29** | **$86.90/L of alcohol** |
| **14** | **2204.10.83** | **$86.90/L of alcohol** |
| **15** | **2204.10.89** | **$86.90/L of alcohol** |
| **16** | **2204.21.30** | **$86.90/L of alcohol** |
| **17** | **2204.21.90** | **$86.90/L of alcohol** |
| **18** | **2204.22.30** | **$86.90/L of alcohol** |
| **19** | **2204.22.90** | **$86.90/L of alcohol** |
| **20** | **2204.29.30** | **$86.90/L of alcohol** |
| **21** | **2204.29.90** | **$86.90/L of alcohol** |
| **22** | **2205.10.30** | **$86.90/L of alcohol** |
| **23** | **2205.10.90** | **$86.90/L of alcohol** |
| **24** | **2205.90.30** | **$86.90/L of alcohol** |
| **25** | **2205.90.90** | **$86.90/L of alcohol** |
| **26** | **2206.00.13** | **$86.90/L of alcohol** |
| **27** | **2206.00.14** | **$86.90/L of alcohol** |
| **28** | **2206.00.21** | **$86.90/L of alcohol** |
| **29** | **2206.00.22** | **$86.90/L of alcohol** |
| **30** | **2206.00.23** | **$86.90/L of alcohol** |
| **31** | **2206.00.24** | **$86.90/L of alcohol** |
| **32** | **2206.00.52** | **$86.90/L of alcohol** |

# Unless otherwise indicated rates for Indonesia originating goods are Free. 5/7/2020

SCHEDULE 9A

INDONESIA-AUSTRALIA COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

Schedule 9A/3

Item

Heading or subheading in

Schedule 3 Rate #

|  |  |  |
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| **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** |

# Unless otherwise indicated rates for Indonesia originating goods are Free. 5/7/2020

SCHEDULE 9A

INDONESIA-AUSTRALIA COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

Schedule 9A/4 Heading or

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Item Schedule 3 Rate #

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| --- | --- | --- |
| **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** | **$1,309.85/kg of tobacco content** |
| **62** | **2402.10.80** | **$0.94964/stick** |
| **63** | **2402.20.20** | **$1,309.85/kg of tobacco content** |
| **64** | **2402.20.80** | **$0.94964/stick** |
| **65** | **2403.11.00** | **$1,309.85/kg of tobacco content** |
| **66** | **2403.19.10** | **$1,309.85/kg of tobacco content** |
| **67** | **2403.19.90** | **$0.94964/stick** |

# Unless otherwise indicated rates for Indonesia originating goods are Free. 5/7/2020

SCHEDULE 9A

INDONESIA-AUSTRALIA COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

Schedule 9A/5

Item

Heading or subheading in

Schedule 3 Rate #

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| --- | --- | --- | --- |
| **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. | | | |

# Unless otherwise indicated rates for Indonesia originating goods are Free. 5/7/2020

SCHEDULE 9A

INDONESIA-AUSTRALIA COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

Schedule 9A/6 Heading or

subheading in

Item Schedule 3 Rate #

|  |  |  |  |
| --- | --- | --- | --- |
| **87** | **2710.19.91** |  | **$0.085/L** |
| **88** | **2710.19.92** |  | **$0.085/kg** |
| **89** | **2710.20.00\*** | (Rate No. 001) | **$0.423/L of biodiesel plus** |
|  |  | (Rate No. 002) | **$0.423/L of ethanol (if any) plus** |
|  |  | (Rate No. 003) | **$0.423/L of other substances in the blend** |
| **90** | **2710.91.16** |  | **$0.423/L** |
| **91** | **2710.91.22\*** | (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** |
| **92** | **2710.91.28** |  | **$0.423/L** |
| **93** | **2710.91.40** |  | **$0.03556/L** |
| **94** | **2710.91.51** |  | **$0.423/L** |
| **95** | **2710.91.52** |  | **$0.423/L** |
| **96** | **2710.91.53** |  | **$0.423/L** |
| **97** | **2710.91.61** |  | **$0.03556/L** |
| **98** | **2710.91.62\*** | (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** |
| **99** | **2710.91.69** |  | **$0.423/L** |
| **100** | **2710.91.70** |  | **$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. | | | |

# Unless otherwise indicated rates for Indonesia originating goods are Free. 5/7/2020

SCHEDULE 9A

INDONESIA-AUSTRALIA COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

Schedule 9A/7

Item

Heading or subheading in

Schedule 3 Rate #

|  |  |  |  |
| --- | --- | --- | --- |
| **101** | **2710.91.80\*** | (Rate No. 001) | **$0.423/L of biodiesel plus** |
|  |  | (Rate No. 002) | **$0.423/L of ethanol (if any) plus** |
|  |  | (Rate No. 003) | **$0.423/L of other substances in the blend** |
| **102** | **2710.91.91** |  | **$0.085/L** |
| **103** | **2710.91.92** |  | **$0.085/kg** |
| **104** | **2710.99.16** |  | **$0.423/L** |
| **105** | **2710.99.22\*** | (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** |
| **106** | **2710.99.28** |  | **$0.423/L** |
| **107** | **2710.99.40** |  | **$0.03556/L** |
| **108** | **2710.99.51** |  | **$0.423/L** |
| **109** | **2710.99.52** |  | **$0.423/L** |
| **110** | **2710.99.53** |  | **$0.423/L** |
| **111** | **2710.99.61** |  | **$0.03556/L** |
| **112** | **2710.99.62\*** | (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** |
| **113** | **2710.99.69** |  | **$0.423/L** |
| **114** | **2710.99.70** |  | **$0.423/L** |
| **115** | **2710.99.80\*** | (Rate No. 001) | **$0.423/L of biodiesel plus** |
|  |  | (Rate No. 002) | **$0.423/L of ethanol (if any) plus** |
|  |  | (Rate No. 003) | **$0.423/L of other substances 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. | | | |

# Unless otherwise indicated rates for Indonesia originating goods are Free. 5/7/2020

SCHEDULE 9A

INDONESIA-AUSTRALIA COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

Schedule 9A/8 Heading or

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Item Schedule 3 Rate #

|  |  |  |
| --- | --- | --- |
| **116** | **2710.99.91** | **$0.085/L** |
| **117** | **2710.99.92** | **$0.085/kg** |
| **118** | **2711.11.00** | **$0.290/kg** |
| **119** | **2711.12.10** | **$0.138/L** |
| **120** | **2711.13.10** | **$0.138/L** |
| **121** | **2711.21.10** | **$0.290/kg** |
| **122** | **2902.20.00** | **$0.423/L** |
| **123** | **2902.30.00** | **$0.423/L** |
| **124** | **2902.41.00** | **$0.423/L** |
| **125** | **2902.42.00** | **$0.423/L** |
| **126** | **2902.43.00** | **$0.423/L** |
| **127** | **2902.44.00** | **$0.423/L** |
| **128** | **3403.11.10** | **$0.085/kg** |
| **129** | **3403.11.90** | **$0.085/L** |
| **130** | **3403.19.10** | **$0.085/kg** |
| **131** | **3403.19.90** | **$0.085/L** |
| **132** | **3403.91.10** | **$0.085/kg** |
| **132** | **3403.91.90** | **$0.085/L** |
| **134** | **3403.99.10** | **$0.085/kg** |
| **135** | **3403.99.90** | **$0.085/L** |

# Unless otherwise indicated rates for Indonesia originating goods are Free. 5/7/2020

SCHEDULE 9A

INDONESIA-AUSTRALIA COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

Schedule 9A/9

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Heading or subheading in

Schedule 3 Rate #

|  |  |  |  |
| --- | --- | --- | --- |
| **136** | **3811.21.10** |  | **$0.085/kg** |
| **137** | **3811.21.90** |  | **$0.085/L** |
| **138** | **3817.00.10** |  | **$0.423/L** |
| **139** | **3819.00.00** |  | **$0.085/L** |
| **140** | **3824.99.30\*** | (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** |
| **141** | **3824.99.40\*** | (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** |
| **142** | **3826.00.10** |  | **$0.423/L** |
| **143** | **3826.00.20\*** | (Rate No. 001) | **$0.423/L of biodiesel plus** |
|  |  | (Rate No. 002) | **$0.423/L of ethanol (if any)**  **plus** |
|  |  | (Rate No. 003) | **$0.423/L of other substances 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. | | | |

# Unless otherwise indicated rates for Indonesia originating goods are Free. 5/7/2020