

# Australian Customs Notice No. 2020/02

## Free Trade Agreement between Australia and Hong Kong, China – Entry into Force

The Free Trade Agreement between Australia and Hong Kong, China (A-HKFTA) will enter into force on 17 January 2020.

## Hong Kong originating goods

Hong Kong originating goods are those that meet the requirements of Division 1M of Part VIII of the *Customs Act 1901*. The Australian Border Force will publish further information about determining the originating status of goods and materials on the A-HKFTA webpage: www.abf.gov.au/importing-exporting-and-manufacturing/free-trade-agreements/hong-kong

## Preferential rates of customs duty

Schedule 13 of the *Customs Tariff Act 1995* (Customs Tariff Act) sets out the preferential customs duty rates that apply to Hong Kong originating goods. Goods classified to tariff subheadings not listed in Schedule 13 have a 'Free' rate of duty from the date A-HKFTA enters into force.

On entry into force, all Hong Kong originating goods are entitled to a 'Free' rate of duty, except for excise-equivalent goods. The customs duties applied to Hong Kong originating excise-equivalent goods are listed in Schedule 13 and will be indexed consistent with the equivalent rates listed in Schedule 3 to the Customs Tariff Act.

Customs Tariff Working Pages for Schedule 13, and amendments to Schedule 4, are at <u>Attachment A</u>. The Online Tariff will reflect the updated rates for Hong Kong originating goods from commencement.

### Claiming preferential rates of customs duty

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

	Code	Description
Preference Scheme	HFTA	Free Trade Agreement between Australia and Hong Kong, China
Preference Origin Country	НК	Hong Kong
	wo	Wholly obtained goods
Preference Rule	PE	Produced exclusively from originating materials
	PSR	Product specific rule of origin

### **Refund circumstances**

The Customs (International Obligations) Regulation 2015 has been amended to provide for the refund of overpaid customs duty in the circumstances outlined in the table 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 15 of Regulation 23	Hong Kong originating goods	Duty has been paid on the goods		
Table item 16 of Regulation 23	Goods that would have been Hong Kong originating goods, if at the time the goods were imported, the importer held:  a) a Declaration of Origin (within the meaning of Section 153ZPB of the Customs Act) for the goods; or  b) a copy of the document mentioned in paragraph (a).	<ul> <li>The following apply:</li> <li>a) Duty has been paid on the goods;</li> <li>b) The importer holds a valid Declaration of Origin or a copy of a valid Declaration of Origin for the goods at the time of making the application for the refund;</li> <li>c) The goods were imported on or after 17 January 2020.</li> </ul>	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.	23A15

### **Further information**

Further information about A-HKFTA is available on the Australian Border Force website, <a href="www.abf.gov.au/">www.abf.gov.au/</a> <a href="www.abf.gov.au/">importing-exporting-and-manufacturing/free-trade-agreements/hong-kong</a> and on the Department of Foreign Affairs and Trade website, <a href="https://dfat.gov.au/trade/agreements/Pages/trade-agreements.aspx">https://dfat.gov.au/trade/agreements/Pages/trade-agreements.aspx</a>.

Enquiries in relation to this Notice should be directed to <a href="mailto:tradepolicy1@abf.gov.au">tradepolicy1@abf.gov.au</a>. Enquiries regarding the origin of goods should be directed to <a href="mailto:origin@abf.gov.au">origin@abf.gov.au</a>.

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Matthew Duckworth
Assistant Secretary
Customs and Border Revenue Branch
10 January 2020

# Attachment A Customs Tariff Working Pages

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## **CONCESSIONAL RATES OF DUTY**

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: (a) the amount of
17A	173	*		Goods produced in Australia that:	duty that would apply to each
			(	(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	tradex compon and drawback component if each componen
			(	(b) contain one or more of the following:	were imported separately; and (b) the amount of
				(i) components (the <u>tradex components</u> ) previously imported by the holder of a tradex order under the <u>Tradex Scheme Act 1999</u> in which the components were specified, except components on which tradex duty has been paid under section 21 of that Act;	duty that would apply to each excise compone if each component wer imported separately (disregarding
				(ii) components (the <u>drawback components</u> ) in respect of which there has been a drawback or refund of any duties of the Commonwealth;	duty to the extended that it is worked out by reference to a percentage the value of
				(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	goods) †  NZ/PG/FI/DC/ DCS/DCT/LDC/ SG/US/TH/ CL/AANZ/MY/KI JP/CN/HK: The sum of: (a) the amount of duty that would apply to each tradex component and drawback component if each componer were imported separately; and (b) the amount of duty that would apply to each excise componer
				† 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	if each component were imported separately (disregarding duty to the extend that it is worke out by reference to a percentage the value of goods) †

\* Enter under tariff classification and statistical key requirements in Schedule 3.

# 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, AANZ, TPP, Malaysian, 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.

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

### **CONCESSIONAL RATES OF DUTY**

Schedule 4	4/8
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Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate of duty #
				Item 18 – Warranty and safety recall goods	
18				Goods:	Free
				(a) 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	
				(b) that are supplied free of charge under warranty, or as part of a global product safety recall, to replace goods (the <i>replaced goods</i> ) 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:	
				(i) 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	
				(ii) 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	
				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.

# 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, AANZ, TPP, Malaysian, 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.

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### **CONCESSIONAL RATES OF DUTY**

	R.5					Schedule 4/11
	Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
•					Item 22 – Containers used to import goods, being containers that will be exported without being put to any other use	
*	22				The following goods:	
					(a) 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;	
					(b) those containers	
			*		In respect of the goods on or in the containers $\dagger$	The rate of duty that would apply to the goods if they were imported separately
						NZ/PG/FI/DC/ DCS/LDC/SG/ US/TH/CL/ AANZ/MY/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.	

**<sup>★</sup>** Operative 17/1/20

<sup>\*</sup>Enter under tariff classification and statistical key requirements in Schedule 3. 

# 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, AANZ, TPP, Malaysian, Korean, Japanese, Chinese and Hong Kong originating goods are Free.

DCS denotes the rate for CHK KP, SG and TW.

## **CONCESSIONAL RATES OF DUTY**

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
				Goods that are donations or bequests	
				Item 23 – Donations or bequests	
23	723	*		Goods, as prescribed by by-law, that have been:	Free
				(a) donated or bequeathed by a person, company or organisation resident or established outside Australia to an organisation established in Australia that is:	
				(i) a registered charity; or	
				(ii) 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	
				<u>Item 24 – Last will or intestacy goods not for sale or trade</u>	
24		9999.60.24	01	Goods that:	Free
				(a) are not to be sold or to be used for the purposes of trade; and	
				(b) the Collector (within the meaning of subsection 8(1) of the <i>Customs Act 1901</i> ) 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	
				Goods that are trophies, decorations, medallions, certificates or prizes	
				<u>Item 25 – Goods that are trophies, medallions or prizes</u>	
25		9999.51.25	<i>09</i>	Goods, as prescribed by by-law, that are:	Free
				(a) trophies won outside Australia; or	
				(b) decorations, medallions or certificates awarded outside Australia; or	
				(c) trophies or prizes sent by donors resident outside Australia for presentation or competition in 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, Chilean, AANZ, TPP, Malaysian, 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.

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1/3/13

## **CONCESSIONAL RATES OF DUTY**

	R.5					Schedule 4/19
	Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
					Item 45 – Split consignment goods	
*	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	The rate of duty that would apply to the goods if they were the completed machine or equipment of which they are components
					(b) all the components:	NZ/PG/FI/DC/
					(i) are ordered from a single overseas supplier; and	DCS/LDC/SG/ US/TH/CL/ AANZ/MY/KR/ JP/CN/HK:
					(ii) are shipped to Australia by the same supplier; and	the rate of duty that would apply to the goods if
					(iii) were available for shipment to Australia at the one time; and	they were the completed machine or equipment of
					(iv) arrive in Australia on 2 or more vessels or aircraft; and	which they are components
					(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/CL/ AANZ/MY/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
					†† 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.	components

\* Enter under tariff classification and statistical key requirements in Schedule 3. 
# 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, AANZ, TPP, Malaysian, 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.

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**★** Operative 17/1/20

## **CONCESSIONAL RATES OF DUTY**

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
				Item 46 – Raw materials – certain inputs to manufacture program	
<b>4</b> 6	746	*		Raw materials and intermediate goods, as prescribed by by-law, that:	Free
				(a) are classified under heading 5903, or within Chapter 28, 29, 32, 34, 35, 37, 38, 39 or 48, of Schedule 3; and	
				(b) 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	
				<u>Item 47 – Metal materials – certain inputs to</u> <u>manufacture program</u>	
<b>1</b> 7	747	*		Metal materials and goods, as prescribed by by-law, that:	Free
				(a) are classified within Chapters 72 to 82 of Schedule 3; and	
				(b) 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	
				<u>Item 48 – Other inputs to manufacture including chemicals, plastics and paper</u>	
48	748	*		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
				<u>Item 49 – Aluminium sheet for use in the manufacture of cans</u>	
49	749	*		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, AANZ, TPP, Malaysian, 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.
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If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

## **CONCESSIONAL RATES OF DUTY**

	R.4					Schedule 4/21
	Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
•					Item 50 – Tariff concession order goods	
7	50				Goods that a tariff concession order, under Part XVA of the <i>Customs Act 1901</i> , 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/K /JP/CN/HK: \$0.389/L
					(c) goods classified under heading 3819.00.00 of Schedule 3; or	
		509	*		(i) as prescribed by by-law; or †	Free
		507	*		(ii) other	\$0.085/L NZ/PG/FI/ DC/LDC/ SG/US/TH/ CL/AANZ/MY/K /JP/CN: \$0.085/L
					Item 51 – Machinery that incorporates or is imported with other goods which render the machinery ineligible for a tariff concession order	
	51	751	*		Goods, as prescribed by by-law, where:	Free
					(a) the goods are machinery; and	
					(b) 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 <i>Customs Act 1901</i>	
					† 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.	

**<sup>★</sup>** Operative 17/1/20

<sup>\*</sup> Enter under tariff classification and statistical key requirements in Schedule 3. 
# 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, AANZ, TPP, Malaysian, Korean, Japanese, Chinese and Hong Kong originating goods are Free.

DCS denotes the rate for CUM, KP, SG and TW.

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## **CONCESSIONAL RATES OF DUTY**

	Schedule 4/22					
	Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
					Goods exempt from the Product Stewardship Oil Levy  Item 52 – Mineral and aromatic process oils that are exempt from the Product Stewardship Oil Levy	
	52	952	*		Goods, as prescribed by by-law, that are classified under heading 2710, 3403 or 3811 of Schedule 3	Free
					Item 53 – Polyglycol brake fluids that are exempt from the Product Stewardship Oil Levy	
*	53	953	*		Goods:	5%
					(a) as prescribed by by-law, that are classified under heading 3819.00.00 of Schedule 3; and	US:5% TH:5% CL:5%
					(b) that are not goods to which item 50 of this Schedule applies	AANZ:5% MY:5% KR:5% JP:5% CN:5% SG:5% HK:5%
					Miscellaneous goods	
					<u>Item 54 – Handicrafts</u>	
	54	754	*		Handicrafts, as prescribed by by-law	Free
					<u>Item 55 – Cheese and curd quota</u>	
	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. 
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DCS denotes the rate for CUM, KP, SG and TW.

**<sup>★</sup>** Operative 17/1/20

DCT denotes the rate for HK, KR, SG and TW.

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HONG KONG ORIGINATING GOODS (Sections 15 and 16 of the Customs Tariff Act 1995)

		Schedule 13/1
Item	Heading or subheading in Schedule 3	Rate #
ILEIII	Scriedule 3	Nate #
1	2203.00.63	\$8.71/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	\$43.53/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	\$27.26/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	\$50.70/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	\$35.71/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	\$50.70/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	\$8.71/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	\$27.26/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

## FREE TRADE AGREEMENT BETWEEN AUSTRALIA AND HONG KONG

Item	Heading or subheading in Schedule 3	Rate #
itelli	Scrieduic S	<b>Λαι</b> υ #
9	2203.00.79	\$35.71/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	\$85.87/L of alcohol
11	2203.00.99	\$85.87/L of alcohol
12	2204.10.23	\$85.87/L of alcohol
13	2204.10.29	\$85.87/L of alcohol
14	2204.10.83	\$85.87/L of alcohol
15	2204.10.89	\$85.87/L of alcohol
16	2204.21.30	\$85.87/L of alcohol
17	2204.21.90	\$85.87/L of alcohol
18	2204.22.30	\$85.87/L of alcohol
19	2204.22.90	\$85.87/L of alcohol
20	2204.29.30	\$85.87/L of alcohol
21	2204.29.90	\$85.87/L of alcohol
22	2205.10.30	\$85.87/L of alcohol
23	2205.10.90	\$85.87/L of alcohol
24	2205.90.30	\$85.87/L of alcohol
25	2205.90.90	\$85.87/L of alcohol
26	2206.00.13	\$85.87/L of alcohol
27	2206.00.14	\$85.87/L of alcohol
28	2206.00.21	\$85.87/L of alcohol
29	2206.00.22	\$85.87/L of alcohol
30	2206.00.23	\$85.87/L of alcohol
31	2206.00.24	\$85.87/L of alcohol
32	2206.00.52	\$85.87/L of alcohol

## FREE TRADE AGREEMENT BETWEEN AUSTRALIA AND HONG KONG

Item	Heading or subheading in Schedule 3	Rate #
33	2206.00.59	\$85.87/L of alcohol
34	2206.00.62	\$85.87/L of alcohol
35	2206.00.69	\$85.87/L of alcohol
36	2206.00.72	\$8.71/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	\$43.53/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	\$27.26/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	\$50.70/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	\$35.71/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	\$50.70/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	\$8.71/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	\$27.26/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

## FREE TRADE AGREEMENT BETWEEN AUSTRALIA AND HONG KONG

Item	Heading or subheading in Schedule 3	Rate #
44	2206.00.89	\$35.71/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	\$85.87/L of alcohol
46	2206.00.99	\$85.87/L of alcohol
47	2207.10.00	\$85.87/L of alcohol
48	2207.20.10	\$0.418/L
49	2208.20.10	\$80.20/L of alcohol
50	2208.20.90	\$85.87/L of alcohol
51	2208.30.00	\$85.87/L of alcohol
52	2208.40.00	\$85.87/L of alcohol
53	2208.50.00	\$85.87/L of alcohol
54	2208.60.00	\$85.87/L of alcohol
55	2208.70.00	\$85.87/L of alcohol
56	2208.90.20	\$85.87/L of alcohol
57	2208.90.90	\$85.87/L of alcohol
58	2401.10.00	\$1,291.77/kg
59	2401.20.00	\$1,291.77/kg of tobacco conter
60	2401.30.00	\$1,291.77/kg of tobacco conter
61	2402.10.20	\$0.93653/stick
62	2402.10.80	\$1,291.77/kg of tobacco conter
63	2402.20.20	\$0.93653/stick
64	2402.20.80	\$1,291.77/kg of tobacco conter
65	2403.11.00	\$1,291.77/kg of tobacco conter
66	2403.19.10	\$0.93653/stick
67	2403.19.90	\$1,291.77/kg of tobacco conter

### INDONESIA-AUSTRALIA COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT

			Schedule 13/5
Item	Heading or subheading in Schedule 3		Rate #
68	2403.91.00		\$1,291.77/kg of tobacco content
69	2403.99.80		\$1,291.77/kg of tobacco content
70	2707.10.00		\$0.418/L
71	2707.20.00		\$0.418/L
72	2707.30.00		\$0.418/L
73	2707.50.00		\$0.418/L
74	2709.00.90		\$0.418/L
75	2710.12.61		\$0.03556/L
76	2710.12.62*	(Rate No. 001)	\$0.418/L of gasoline
		(Rate No. 002)	plus \$0.418/L of ethanol
		(Rate No. 003)	plus \$0.418/L of other substances (if any) in the blend
77	2710.12.69		\$0.418/L
78	2710.12.70		\$0.418/L
79	2710.19.16		\$0.418/L
80	2710.19.22*	(Rate No. 001)	\$0.418/L of diesel
		(Rate No. 002)	plus \$0.418/L of ethanol
		(Rate No. 003)	plus \$0.418/L of other substances (if any) in the blend
81	2710.19.28		\$0.418/L
82	2710.19.40		\$0.03556/L
83	2710.19.51		\$0.418/L
84	2710.19.52		\$0.418/L
85	2710.19.53		\$0.418/L
86	2710.19.70		\$0.418/L
00	2,10,1,0		ψ <b>0.110/12</b>

<sup>\*</sup> 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.

### FREE TRADE AGREEMENT BETWEEN AUSTRALIA AND HONG KONG

tem	Heading or subheading in Schedule 3		Rate #
<b>3</b> 7	2710.19.91		\$0.085/L
88	2710.19.92		\$0.085/kg
39	2710.20.00*	(Rate No. 001)	\$0.418/L of biodiesel
		(Rate No. 002)	plus \$0.418/L of ethanol (if any) plus
		(Rate No. 003)	\$0.418/L of other substances in the blend
0	2710.91.16		\$0.418/L
1	2710.91.22*	(Rate No. 001)	\$0.418/L of diesel plus
		(Rate No. 002)	\$0.418/L of ethanol
		(Rate No. 003)	plus \$0.418/L of other substances (if any) in the blend
2	2710.91.28		\$0.418/L
3	2710.91.40		\$0.03556/L
4	2710.91.51		\$0.418/L
5	2710.91.52		\$0.418/L
6	2710.91.53		\$0.418/L
7	2710.91.61		\$0.03556/L
8	2710.91.62*	(Rate No. 001)	\$0.418/L of gasoline plus
		(Rate No. 002)	\$0.418/L of ethanol plus
		(Rate No. 003)	\$0.418/L of other substances (if any) in the blend
9	2710.91.69		\$0.418/L
00	2710.91.70		\$0.418/L

<sup>\*</sup> 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.

### FREE TRADE AGREEMENT BETWEEN AUSTRALIA AND HONG KONG

Item	Heading or subheading in Schedule 3		Rate #
101	2710.91.80*	(Rate No. 001)	\$0.418/L of biodiesel plus
		(Rate No. 002)	\$0.418/L of ethanol (if any)
		(Rate No. 003)	plus \$0.418/L of other substances in the blend
.02	2710.91.91		\$0.085/L
03	2710.91.92		\$0.085/kg
04	2710.99.16		\$0.418/L
.05	2710.99.22*	(Rate No. 001)	\$0.418/L of diesel plus
		(Rate No. 002)	\$0.418/L of ethanol plus
		(Rate No. 003)	\$0.418/L of other substances (if any) in the blend
06	2710.99.28		\$0.418/L
07	2710.99.40		\$0.03556/L
.08	2710.99.51		\$0.418/L
09	2710.99.52		\$0.418/L
.10	2710.99.53		\$0.418/L
11	2710.99.61		\$0.03556/L
12	2710.99.62*	(Rate No. 001)	\$0.418/L of gasoline plus
		(Rate No. 002)	\$0.418/L of ethanol
		(Rate No. 003)	plus \$0.418/L of other substances (if any) in the blend
13	2710.99.69		\$0.418/L
14	2710.99.70		\$0.418/L
15	2710.99.80*	(Rate No. 001)	\$0.418/L of biodiesel plus
		(Rate No. 002)	\$0.418/L of ethanol (if any) plus
		(Rate No. 003)	\$0.418/L of other substances in the blend

<sup>\*</sup> 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.

## FREE TRADE AGREEMENT BETWEEN AUSTRALIA AND HONG KONG

ochedule 15/0	Heading or		
Item	subheading in Schedule 3	Rate #	
116	2710.99.91	\$0.085/L	
117	2710.99.92	\$0.085/kg	
118	2711.11.00	\$0.287/kg	
119	2711.12.10	\$0.137/L	
120	2711.13.10	\$0.137/L	
121	2711.21.10	0.287/kg	
122	2902.20.00	\$0.418/L	
123	2902.30.00	\$0.418/L	
124	2902.41.00	\$0.418/L	
125	2902.42.00	\$0.418/L	
126	2902.43.00	\$0.418/L	
127	2902.44.00	\$0.418/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	

### FREE TRADE AGREEMENT BETWEEN AUSTRALIA AND HONG KONG

	Heading or		Schedule 13/
Item	subheading in Schedule 3		Rate #
136	3811.21.10		\$0.085/kg
137	3811.21.90		\$0.085/L
138	3817.00.10		\$0.418/L
139	3819.00.00		\$0.085/L
140	3824.99.30*	(Rate No. 001)	\$0.418/L of gasoline plus
		(Rate No. 002)	\$0.418/L of ethanol
		(Rate No. 003)	plus \$0.418/L of other substances (if any) in the blend
141	3824.99.40*	(Rate No. 001)	\$0.418/L of gasoline plus
		(Rate No. 002)	\$0.418/L of ethanol plus
		(Rate No. 003)	\$0.418/L of other substances (if any) in the blend
142	3826.00.10		\$0.418/L
143	3826.00.20*	(Rate No. 001)	\$0.418/L of diesel
		(Rate No. 002)	\$0.418/L of ethanol (if any) plus
		(Rate No. 003)	\$0.418/L of other substances in the blend
		(Rate No. 003)	

<sup>\*</sup>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.