

US Free Trade Agreement Implementation (Customs Tariff) Act 2004

No. 121, 2004

An Act to amend the *Customs Tariff Act 1995*, and for related purposes

Note: An electronic version of this Act is available in SCALEplus (http://scaleplus.law.gov.au/html/comact/browse/TOCN.htm)

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US Free Trade Agreement Implementation (Customs Tariff) Act 2004

No. 121, 2004

An Act to amend the *Customs Tariff Act 1995*, and for related purposes

[Assented to 16 August 2004]

The Parliament of Australia enacts:

1 Short title

This Act may be cited as the US Free Trade Agreement Implementation (Customs Tariff) Act 2004.

2 Commencement

(1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement in	formation	
Column 1	Column 2	Column 3
Provision(s)	Commencement	Date/Details
1. Sections 1 to 3 and anything in this Act not elsewhere covered by this table	The day on which this Act receives the Royal Assent.	16 August 2004
2. Schedule 1,	The later of:	1 January 2005
items 1 to 32	(a) 1 January 2005; and	(see Gazette
	(b) the day on which the Australia-United States Free Trade Agreement, done at Washington DC on 18 May 2004, comes into force for Australia.	2004, GN51)
	However, the provision(s) do not commence at all if the event mentioned in paragraph (b) does not occur.	
	The Minister for Trade must announce by notice in the <i>Gazette</i> the day on which the Agreement comes into force for Australia.	
3. Schedule 1,	The later of:	1 January 2005
item 33	(a) immediately after the commencement of the <i>Customs Tariff Amendment (Textile,</i> <i>Clothing and Footwear Post-2005</i> <i>Arrangements) Act 2004</i> ; and	(paragraph (b) applies)
	(b) immediately after the commencement of the provisions covered by table item 2.	
	However, the provision(s) do not commence at all unless both of the events mentioned in paragraphs (a) and (b) occur.	
4. Schedule 1, item 34	At the same time as the provisions covered by table item 2.	1 January 2005

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Column 1	Column 2	Column 3
Provision(s)	Commencement	Date/Details
5. Schedule 1, items 35 to 56	 The later of: (a) the start of the day on which the <i>Customs</i> <i>Tariff Amendment (Fuels) Act 2004</i> receives the Royal Assent; and 	1 January 2005 (paragraph (b) applies)
	(b) immediately after the commencement of the provisions covered by table item 2.	
	However, the provision(s) do not commence at all unless both of the events mentioned in paragraphs (a) and (b) occur.	
6. Schedule 1, item 57	At the same time as the provisions covered by table item 2.	1 January 2005
Note:	This table relates only to the provisions of this A passed by the Parliament and assented to. It will	

deal with provisions inserted in this Act after assent.(2) Column 3 of the table contains additional information that is not part of this Act. Information in this column may be added to or

edited in any published version of this Act.

3 Schedule(s)

Each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

Schedule 1—Amendments

Customs Tariff Act 1995

1 Subsection 3(1) (at the end of the definition of rate column)

Add:

; or (c) the third column of the table in Schedule 5.

2 Subsection 9(1)

Omit "Schedule 3 or 4", substitute "Schedule 3, 4 or 5".

3 After paragraph 11(1)(b)

Insert:

or (ba) the third column of an item in the table in Schedule 5 that applies to goods;

4 After paragraph 11(1)(d)

Insert:

or (e) the third column of that item in the table in Schedule 5;

5 After paragraph 11(2)(b)

Insert:

or (ba) the third column of an item in the table in Schedule 5 that applies to goods;

6 After section 13

Insert:

13A When goods are US originating goods

For the purposes of this Act, goods are US originating goods if, and only if, they are US originating goods under Division 1C of Part VIII of the *Customs Act 1901*.

7 At the end of subsection 14(1)

Add:

; and (k) a rate of duty set out in a rate column in Schedule 4 applies in relation to the United States of America if "US" is specified in relation to the rate.

8 Paragraph 16(a)

Repeal the paragraph, substitute:

- (a) if the goods:
 - (i) are not the produce or manufacture of a Preference Country; and
 - (ii) are not US originating goods;

by reference to the general rate set out in the third column of the tariff classification under which the goods are classified;

9 At the end of section 16

Add:

; (k) if the goods are US originating goods:

- (i) if the goods are classified to a heading or subheading in Schedule 3 that is specified in column 2 of an item in the table in Schedule 5—by reference to the rate of duty set out in column 3 of that item; or
- (ii) otherwise—Free.
- Note: See also subsection (2).
- (2) However, if column 2 of an item in the table in Schedule 5 includes "(prescribed goods only)", subparagraph (1)(k)(i) does not apply to the goods unless the goods are also prescribed for the purposes of that item.
 - Note: If column 2 of an item in the table in Schedule 5 includes "(prescribed goods only)" and the goods are not prescribed for the purposes of that item, the rate of duty in respect of the goods is Free.

10 Subsection 18(1)

Repeal the subsection, substitute:

- (1) Subject to sections 20 and 22, if an item in Schedule 4 prima facie applies to goods, that item only applies to those goods if the duty payable in respect of those goods under that item is less than the duty that, apart from this section, would be payable:
 - (a) under the tariff classification in Schedule 3 that applies to the goods; or

(b) under an item in the table in Schedule 5 that applies to the goods.

11 Paragraph 18(2)(a)

Repeal the paragraph, substitute:

- (a) if the goods:
 - (i) are not the produce or manufacture of a Preference Country; and
 - (ii) are not US originating goods;

by reference to the general rate set out in the third column of that item;

12 At the end of subsection 18(2)

Add:

- ; (k) if the goods are US originating goods:
 - (i) if a rate of duty that applies in relation to the United States of America is set out in the third column of that item—by reference to that rate of duty; or
 - (ii) otherwise-Free.

13 Subsection 19(1)

Omit "set out in the rate column of the subheading in Schedule 3 appearing in column 1 opposite that excise item are increased by the same amount on and from that day.", substitute:

set out in:

- (a) the rate column of the subheading in Schedule 3 appearing in column 1 of the Table below, opposite that excise item; and
- (b) the rate column of an item in the table in Schedule 5 that relates to a subheading in Schedule 3:
 - (i) that is specified in column 2 of that item in the table in Schedule 5; and
 - (ii) that appears in column 1 of the Table below, opposite that excise item;

are increased by the same amount on and from that day.

14 Before section 21

Insert:

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20A Regulations

The Governor-General may make regulations prescribing matters:

- (a) required or permitted by this Act to be prescribed; or
- (b) necessary or convenient to be prescribed for carrying out or giving effect to this Act.

15 Schedule 4 (item 17A, column 3)

After "SG", insert "/US".

- **16 Schedule 4 (item 19, column 3)** After "DC", insert "/US".
- **17 Schedule 4 (item 20A, column 2)** After "Schedule 3", insert "or 5".
- **18 Schedule 4 (item 20A, column 3)** After "SG", insert "/US".
- **19 Schedule 4 (item 20B, column 2)** After "Schedule 3", insert "or 5".
- 20 Schedule 4 (item 20B, column 3) After "SG", insert "/US".
- 21 Schedule 4 (item 34, column 3) After "SG", insert "/US".
- 22 Schedule 4 (item 41E, column 3) After "SG", insert "/US".
- 23 At the end of the last rate of duty in column 3 of item 44 in Schedule 4

Add:

US: The difference between the rate of duty set out in the third column of an item in the table in Schedule 5 that relates to the subheading so specified and the rate of duty for the excise item specified in column 2 of the Table below opposite to that subheading, set out in the third column of that excise item in the Schedule to the *Excise Tariff* Act 1921 24 At the end of the last rate of duty in column 3 of item 47 in Schedule 4 Add: US:3% 25 At the end of the last rate of duty in column 3 of item 50(1)(a) in Schedule 4 Add: US:3% 26 At the end of the last rate of duty in column 3 of item 50(1)(b) in Schedule 4 Add: US:3%, and \$0.05449/L 27 At the end of the last rate of duty in column 3 of item 50(2) in Schedule 4 Add: US:3% 28 At the end of the last rate of duty in column 3 of item 53C in Schedule 4 Add:

US:5%

29 The rates of duty in column 3 of item 59 in Schedule 4

Repeal the rates of duty, substitute:

 15%

 FI:10%

 DC:10%

 CA:7.5%

 From 1 January 2005

 10%

 US:10%

 FI:5%

 DC:5%

 CA:2.5%

 From 1 January 2010

 5%

 US:5%

 CA:Free

30 Schedule 4 (item 61, column 3)

After "SG", insert "/US".

31 Schedule 4 (item 70, column 3)

After "SG", insert "/US".

32 At the end of the last rate of duty in column 3 of item 72B in Schedule 4 Add:

US:5%

33 Schedule 4 (item 73, column 3)

After "SG", insert "/US".

34 At the end of the Act

Add:

Schedule 5—US originating goods

Note: See sections 15 and 16.

US origina	originating goods	
Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
1	2203.00.31	\$35.04/L of alcohol
2	2203.00.39	\$59.37/L of alcohol
3	2203.00.61	\$30.07/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
4	2203.00.62	\$35.04/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
5	2203.00.69	\$35.04/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
6	2203.00.71	\$6.01/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
7	2203.00.72	\$18.86/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
8	2203.00.79	\$24.67/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
9	2204.10.23	\$35.04/L of alcohol
10	2204.10.29	\$59.37/L of alcohol
11	2204.10.83	\$35.04/L of alcohol
12	2204.10.89	\$59.37/L of alcohol
13	2204.21.30	\$35.04/L of alcohol
14	2204.21.90	\$59.37/L of alcohol
15	2204.29.30	\$35.04/L of alcohol
16	2204.29.90	\$59.37/L of alcohol
17	2205.10.30	\$35.04/L of alcohol

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US originat	JS originating goods	
Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
18	2205.10.90	\$59.37/L of alcohol
19	2205.90.30	\$35.04/L of alcohol
20	2205.90.90	\$59.37/L of alcohol
21	2206.00.52	\$35.04/L of alcohol
22	2206.00.59	\$59.37/L of alcohol
23	2206.00.62	\$35.04/L of alcohol
24	2206.00.69	\$59.37/L of alcohol
25	2206.00.74	\$30.07/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
26	2206.00.75	\$35.04/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
27	2206.00.78	\$35.04/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
28	2206.00.82	\$6.01/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
29	2206.00.83	\$18.86/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
30	2206.00.89	\$24.67/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
31	2206.00.92	\$35.04/L of alcohol
32	2206.00.99	\$59.37/L of alcohol
33	2207.10.00	\$59.37/L of alcohol
34	2207.20.10	\$0.38143/L

US origina	JS originating goods		
Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate	
35	2208.20.10	\$55.43/L of alcohol	
36	2208.20.90	\$59.37/L of alcohol	
37	2208.30.00	\$59.37/L of alcohol	
8	2208.40.00	\$59.37/L of alcohol	
89	2208.50.00	\$59.37/L of alcohol	
-0	2208.60.00	\$59.37/L of alcohol	
41	2208.70.00	\$59.37/L of alcohol	
42	2208.90.20	\$35.04/L of alcohol	
3	2208.90.90	\$59.37/L of alcohol	
14	2401.20.00	\$275.55/kg of tobacco content	
15	2401.30.00	\$275.55/kg of tobacco content	
6	2402.10.20	\$0.22044/stick	
7	2402.10.80	\$275.55/kg of tobacco content	
8	2402.20.20	\$0.22044/stick	
9	2402.20.80	\$275.55/kg of tobacco content	
0	2403.10.30	\$0.22044/stick	
1	2403.10.70	\$275.55/kg of tobacco content	
2	2403.91.00	\$275.55/kg of tobacco content	
3	2403.99.20	\$2.24/kg	
4	2403.99.80	\$275.55/kg of tobacco content	
55	2707.10.00	\$0.38143/L	
56	2707.20.29	\$0.38143/L	
7	2707.20.89	\$0.38143/L	
8	2707.30.29	\$0.38143/L	
59	2707.30.89	\$0.38143/L	
i0	2707.50.39	\$0.38143/L	
1	2707.50.89	\$0.38143/L	
2	2709.00.81	\$0.07557/L	
3	2709.00.89	\$0.38143/L	
54	2710.11.61	\$0.02808/L	
5	2710.11.62	\$0.40516/L	

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US originat	ting goods	
Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
66	2710.11.69	\$0.38143/L
67	2710.11.73	\$0.07557/L
68	2710.11.74	\$0.07557/L
69	2710.11.79	\$0.38143/L
70	2710.19.13	\$0.07557/L
71	2710.19.19	\$0.38143/L
72	2710.19.20	\$0.38143/L
73	2710.19.33	\$0.07557/L
74	2710.19.34	\$0.07557/L
75	2710.19.39	\$0.38143/L
76	2710.19.40	\$0.02845/L
77	2710.19.50	\$0.07557/L
78	2710.19.73	\$0.07557/L
79	2710.19.74	\$0.07557/L
80	2710.19.79	\$0.38143/L
81	2710.19.91	\$0.05449/L
82	2710.19.92	\$0.05449/kg
83	2710.91.13	\$0.07557/L
84	2710.91.19	\$0.38143/L
85	2710.91.20	\$0.38143/L
86	2710.91.33	\$0.07557/L
87	2710.91.34	\$0.07557/L
88	2710.91.39	\$0.38143/L
89	2710.91.40	\$0.02845/L
90	2710.91.50	\$0.07557/L
91	2710.91.61	\$0.02808/L
92	2710.91.62	\$0.40516/L
93	2710.91.69	\$0.38143/L
94	2710.91.73	\$0.07557/L
95	2710.91.74	\$0.07557/L
96	2710.91.79	\$0.38143/L

US originating goods		
Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
97	2710.91.91	\$0.05449/L
98	2710.91.92	\$0.05449/kg
99	2710.99.13	\$0.07557/L
100	2710.99.19	\$0.38143/L
101	2710.99.20	\$0.38143/L
102	2710.99.33	\$0.07557/L
103	2710.99.34	\$0.07557/L
104	2710.99.39	\$0.38143/L
105	2710.99.40	\$0.02845/L
106	2710.99.50	\$0.07557/L
107	2710.99.61	\$0.02808/L
108	2710.99.62	\$0.40516/L
109	2710.99.69	\$0.38143/L
110	2710.99.73	\$0.07557/L
111	2710.99.74	\$0.07557/L
112	2710.99.79	\$0.38143/L
113	2710.99.91	\$0.05449/L
114	2710.99.92	\$0.05449/kg
115	2902.20.90	\$0.38143/L
116	2902.30.90	\$0.38143/L
117	2902.41.90	\$0.38143/L
118	2902.42.90	\$0.38143/L
119	2902.43.90	\$0.38143/L
120	2902.44.90	\$0.38143/L
121	2918.90.00	4%
		From 1 January 2006: 3%
		From 1 January 2007: 2.5%
		From 1 January 2008: 1.5%
		From 1 January 2009: 0.5%
		From 1 January 2010: Free
122	3403.11.10	\$0.05449/kg

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Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
.23	3403.11.90	\$0.05449/L
.24	3403.19.10	\$0.05449/kg
25	3403.19.90	\$0.05449/L
26	3403.91.10	\$0.05449/kg
27	3403.91.90	\$0.05449/L
128	3403.99.10	\$0.05449/kg
29	3403.99.90	\$0.05449/L
30	3811.21.10	\$0.05449/kg
31	3811.21.90	\$0.05449/L
32	3817.00.19	\$0.38143/L
33	3819.00.00	\$0.05449/L
34	5007.10.10	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
35	5007.90.10	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
36	5106.10.00	3%
		From 1 January 2010: Free
37	5106.20.00	3%
		From 1 January 2010: Free
38	5107.10.00	3%
		From 1 January 2010: Free
39	5107.20.00	3%
		From 1 January 2010: Free
40	5108.10.00	3%
		From 1 January 2010: Free
41	5108.20.00	3%
		From 1 January 2010: Free
42	5109.10.00	3%
		From 1 January 2010: Free

Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
43	5109.90.00	3%
		From 1 January 2010: Free
144	5110.00.00	3%
		From 1 January 2010: Free
145	5111.11.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
146	5111.19.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
147	5111.20.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
148	5111.30.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
149	5111.90.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
150	5112.11.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
51	5112.19.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
152	5112.20.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
153	5112.30.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free

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Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
154	5112.90.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
55	5113.00.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
56	5204.11.00	3%
		From 1 January 2010: Free
57	5204.19.00	3%
		From 1 January 2010: Free
58	5204.20.00	3%
		From 1 January 2010: Free
159	5205.11.10	3%
		From 1 January 2010: Free
60	5205.11.90	3%
		From 1 January 2010: Free
61	5205.14.00	3%
		From 1 January 2010: Free
162	5205.15.00	3%
		From 1 January 2010: Free
163	5205.21.10	3%
		From 1 January 2010: Free
64	5205.21.90	3%
		From 1 January 2010: Free
165	5205.22.00	3%
		From 1 January 2010: Free
66	5205.23.00	3%
		From 1 January 2010: Free
.67	5205.24.00	3%
		From 1 January 2010: Free

C.I 1	G-1 3	G-1 3
Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
168	5205.26.00	3%
		From 1 January 2010: Free
169	5205.27.00	3%
		From 1 January 2010: Free
170	5205.28.00	3%
		From 1 January 2010: Free
171	5205.31.10	3%
		From 1 January 2010: Free
172	5205.31.90	3%
		From 1 January 2010: Free
173	5205.32.00	3%
		From 1 January 2010: Free
174	5205.33.00	3%
		From 1 January 2010: Free
175	5205.34.00	3%
		From 1 January 2010: Free
176	5205.35.00	3%
		From 1 January 2010: Free
177	5205.41.10	3%
		From 1 January 2010: Free
178	5205.41.90	3%
		From 1 January 2010: Free
179	5205.42.00	3%
		From 1 January 2010: Free
180	5205.43.00	3%
		From 1 January 2010: Free
181	5205.44.00	3%
		From 1 January 2010: Free
182	5205.46.00	3%
		From 1 January 2010: Free

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	US originating goods		
Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate	
83	5205.47.00	3%	
		From 1 January 2010: Free	
84	5205.48.00	3%	
		From 1 January 2010: Free	
85	5206.11.10	3%	
		From 1 January 2010: Free	
86	5206.11.90	3%	
		From 1 January 2010: Free	
87	5206.13.00	3%	
		From 1 January 2010: Free	
88	5206.14.00	3%	
		From 1 January 2010: Free	
89	5206.15.00	3%	
		From 1 January 2010: Free	
90	5206.21.10	3%	
		From 1 January 2010: Free	
91	5206.21.90	3%	
		From 1 January 2010: Free	
92	5206.22.00	3%	
-		From 1 January 2010: Free	
93	5206.23.00	3%	
-		From 1 January 2010: Free	
94	5206.24.00	3%	
		From 1 January 2010: Free	
.95	5206.25.00	3%	
		From 1 January 2010: Free	
96	5206.31.10	3%	
	5200.51.10	From 1 January 2010: Free	
97	5206.31.90	3%	
	5200.51.70		
		From 1 January 2010: Free	

	US originating goods		
Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate	
198	5206.32.00	3%	
		From 1 January 2010: Free	
199	5206.33.00	3%	
		From 1 January 2010: Free	
200	5206.34.00	3%	
		From 1 January 2010: Free	
201	5206.35.00	3%	
		From 1 January 2010: Free	
202	5206.41.10	3%	
		From 1 January 2010: Free	
203	5206.41.90	3%	
		From 1 January 2010: Free	
204	5206.42.00	3%	
		From 1 January 2010: Free	
205	5206.43.00	3%	
		From 1 January 2010: Free	
206	5206.44.00	3%	
		From 1 January 2010: Free	
207	5206.45.00	3%	
		From 1 January 2010: Free	
208	5207.10.00	3%	
		From 1 January 2010: Free	
209	5207.90.00	3%	
		From 1 January 2010: Free	
210	5208.11.00	8%	
		From 1 January 2010: 3%	
		From 1 January 2015: Free	
211	5208.12.00	8%	
		From 1 January 2010: 3%	
		From 1 January 2015: Free	

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US originating goods		
Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
212	5208.13.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
213	5208.19.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
214	5208.21.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
215	5208.22.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
216	5208.23.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
217	5208.29.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
218	5208.31.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
219	5208.32.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
220	5208.33.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
221	5208.39.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free

A 1 4	ting goods	
Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
222	5208.41.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
223	5208.42.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
224	5208.43.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
225	5208.49.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
226	5208.51.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
227	5208.52.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
228	5208.53.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
229	5208.59.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
230	5209.11.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
231	5209.12.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free

22

Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
.32	5209.19.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
33	5209.21.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
34	5209.22.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
35	5209.29.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
.36	5209.31.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
37	5209.32.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
38	5209.39.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
39	5209.41.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
240	5209.42.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
241	5209.43.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free

Column 1	Column 2	Column 3
Column 1 Item	Heading or subheading in Schedule 3	Rate
242	5209.49.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
243	5209.51.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
244	5209.52.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
245	5209.59.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
246	5210.11.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
247	5210.12.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
248	5210.19.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
249	5210.21.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
250	5210.22.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
251	5210.29.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free

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US originating goods		
Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
252	5210.31.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
.53	5210.32.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
54	5210.39.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
55	5210.41.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
56	5210.42.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
57	5210.49.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
58	5210.51.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
59	5210.52.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
60	5210.59.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
61	5211.11.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free

US originating goods		
Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
262	5211.12.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
263	5211.19.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
264	5211.21.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
265	5211.22.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
266	5211.29.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
267	5211.31.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
268	5211.32.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
269	5211.39.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
270	5211.41.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
271	5211.42.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free

<u>US origina</u> Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
272	5211.43.00	8%
,	5211.15.00	From 1 January 2010: 3%
		From 1 January 2015: Free
.73	5211.49.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
74	5211.51.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
75	5211.52.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
76	5211.59.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
77	5212.11.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
78	5212.12.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
79	5212.13.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
280	5212.14.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
81	5212.15.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free

Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
282	5212.21.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
283	5212.22.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
284	5212.23.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
285	5212.24.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
286	5212.25.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
287	5306.20.00	3%
		From 1 January 2010: Free
288	5307.10.00	3%
		From 1 January 2010: Free
289	5307.20.00	3%
		From 1 January 2010: Free
290	5401.10.00	3%
		From 1 January 2010: Free
291	5401.20.00	3%
		From 1 January 2010: Free
292	5402.31.00	3%
		From 1 January 2010: Free
293	5402.32.00	3%
		From 1 January 2010: Free
294	5402.33.00	3%
		From 1 January 2010: Free

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US originating goods		
Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
295	5402.39.00	3%
		From 1 January 2010: Free
296	5402.41.00	3%
		From 1 January 2010: Free
297	5402.42.00	3%
		From 1 January 2010: Free
298	5402.43.00	3%
		From 1 January 2010: Free
299	5402.49.00	3%
		From 1 January 2010: Free
300	5402.51.00	3%
		From 1 January 2010: Free
301	5402.52.00	3%
		From 1 January 2010: Free
302	5402.59.00	3%
		From 1 January 2010: Free
303	5402.61.00	3%
		From 1 January 2010: Free
304	5402.62.00	3%
		From 1 January 2010: Free
305	5402.69.00	3%
		From 1 January 2010: Free
306	5403.20.00	3%
-		From 1 January 2010: Free
307	5403.31.00	3%
		From 1 January 2010: Free
308	5403.32.00	3%
,00	5 105.52.00	From 1 January 2010: Free
309	5403.33.00	3%
	5 105.55.00	570

US originating goods		
Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
510	5403.39.00	3%
		From 1 January 2010: Free
311	5403.41.00	3%
		From 1 January 2010: Free
312	5403.42.00	3%
		From 1 January 2010: Free
813	5403.49.00	3%
		From 1 January 2010: Free
14	5404.10.00	3%
		From 1 January 2010: Free
15	5404.90.00	3%
		From 1 January 2010: Free
16	5405.00.00	3%
		From 1 January 2010: Free
17	5406.10.00	3%
		From 1 January 2010: Free
18	5406.20.00	3%
		From 1 January 2010: Free
19	5407.10.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
20	5407.20.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
21	5407.30.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
22	5407.41.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free

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US originat		
Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
323	5407.42.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
324	5407.43.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
325	5407.44.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
326	5407.51.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
327	5407.52.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
328	5407.53.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
329	5407.54.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
330	5407.61.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
331	5407.69.00	8%
	2.0/10/100	From 1 January 2010: 3%
		From 1 January 2015: Free
332	5407.71.00	8%
	2 10/1/1100	From 1 January 2010: 3%
		From 1 January 2015: Free

	ting goods	
Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
333	5407.72.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
334	5407.73.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
335	5407.74.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
336	5407.81.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
337	5407.82.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
338	5407.83.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
339	5407.84.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
340	5407.91.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
341	5407.92.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
342	5407.93.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free

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US originating goods		
Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
343	5407.94.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
344	5408.10.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
345	5408.21.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
346	5408.22.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
47	5408.23.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
48	5408.24.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
49	5408.31.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
350	5408.32.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
351	5408.33.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
352	5408.34.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free

		US originating goods		
Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate		
353	5501.10.10	5.5%		
		From 1 January 2010: 3%		
		From 1 January 2015: Free		
354	5501.20.10	5.5%		
		From 1 January 2010: 3%		
		From 1 January 2015: Free		
355	5501.30.10	5.5%		
		From 1 January 2010: 3%		
		From 1 January 2015: Free		
356	5501.90.10	5.5%		
		From 1 January 2010: 3%		
		From 1 January 2015: Free		
857	5508.10.00	3%		
		From 1 January 2010: Free		
58	5508.20.00	3%		
		From 1 January 2010: Free		
59	5509.11.00	3%		
		From 1 January 2010: Free		
60	5509.12.00	3%		
		From 1 January 2010: Free		
61	5509.31.00	3%		
		From 1 January 2010: Free		
62	5509.32.00	3%		
		From 1 January 2010: Free		
863	5509.41.00	3%		
		From 1 January 2010: Free		
64	5509.42.00	3%		
		From 1 January 2010: Free		
65	5509.51.00	3%		
		From 1 January 2010: Free		

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US originating goods		
Column 1 tem	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
66	5509.52.00	3%
		From 1 January 2010: Free
67	5509.59.00	3%
		From 1 January 2010: Free
68	5509.61.00	3%
		From 1 January 2010: Free
69	5509.62.00	3%
		From 1 January 2010: Free
70	5509.69.00	3%
		From 1 January 2010: Free
71	5509.91.00	3%
		From 1 January 2010: Free
72	5509.99.00	3%
		From 1 January 2010: Free
73	5510.11.00	3%
		From 1 January 2010: Free
74	5510.12.00	3%
		From 1 January 2010: Free
75	5510.20.00	3%
		From 1 January 2010: Free
76	5510.30.00	3%
		From 1 January 2010: Free
77	5510.90.00	3%
		From 1 January 2010: Free
78	5511.10.00	3%
		From 1 January 2010: Free
79	5511.20.00	3%
		From 1 January 2010: Free
80	5511.30.00	3%
200		

Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
381	5512.11.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
82	5512.19.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
883	5512.21.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
384	5512.29.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
385	5512.91.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
86	5512.99.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
887	5513.11.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
388	5513.12.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
389	5513.13.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
390	5513.19.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free

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US originating goods		
Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
391	5513.21.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
392	5513.22.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
93	5513.23.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
94	5513.29.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
395	5513.31.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
396	5513.32.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
397	5513.33.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
398	5513.39.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
399	5513.41.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
400	5513.42.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free

Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
401	5513.43.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
-02	5513.49.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
03	5514.11.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
04	5514.12.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
05	5514.13.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
06	5514.19.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
07	5514.21.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
08	5514.22.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
409	5514.23.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
10	5514.29.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free

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Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
411	5514.31.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
412	5514.32.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
13	5514.33.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
-14	5514.39.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
15	5514.41.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
16	5514.42.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
17	5514.43.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
18	5514.49.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
-19	5515.11.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
20	5515.12.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free

Column 1 Item	Column 2 Heading or subheading	Column 3 Rate
101	in Schedule 3	0.07
421	5515.13.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
422	5515.19.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
423	5515.21.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
424	5515.22.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
425	5515.29.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
426	5515.91.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
427	5515.92.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
428	5515.99.00	8%
120	2010.77.00	From 1 January 2010: 3%
		From 1 January 2015: Free
429	5516.11.00	8%
427	5510.11.00	
		From 1 January 2010: 3%
420	5516 12 00	From 1 January 2015: Free
430	5516.12.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free

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US originating goods		
Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
431	5516.13.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
432	5516.14.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
433	5516.21.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
434	5516.22.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
435	5516.23.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
436	5516.24.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
437	5516.31.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
438	5516.32.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
439	5516.33.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
440	5516.34.00	8%
	2210121100	From 1 January 2010: 3%
		From 1 January 2015: Free

US originating goods		
Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
41	5516.41.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
42	5516.42.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
43	5516.43.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
44	5516.44.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
45	5516.91.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
46	5516.92.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
47	5516.93.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
48	5516.94.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
49	5601.10.90	3%
		From 1 January 2010: Free
50	5602.10.00	3%
		From 1 January 2010: Free
51	5602.21.00	3%
		From 1 January 2010: Free

42

Column 1	Column 2	Column 3
Item	Heading or subheading in Schedule 3	Rate
452	5602.29.00	3%
		From 1 January 2010: Free
453	5602.90.00	3%
		From 1 January 2010: Free
454	5603.11.00	3%
		From 1 January 2010: Free
455	5603.12.00	3%
		From 1 January 2010: Free
456	5603.13.00	3%
		From 1 January 2010: Free
457	5603.14.00	3%
		From 1 January 2010: Free
458	5603.91.00	3%
		From 1 January 2010: Free
459	5603.92.00	3%
		From 1 January 2010: Free
460	5603.93.00	3%
		From 1 January 2010: Free
461	5603.94.00	3%
		From 1 January 2010: Free
462	5604.10.00	3%
		From 1 January 2010: Free
463	5604.20.00	3%
		From 1 January 2010: Free
464	5604.90.00	3%
		From 1 January 2010: Free
465	5607.10.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free

US originating goods		
Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
466	5607.21.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
467	5607.29.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
468	5607.41.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
469	5607.49.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
470	5607.50.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
471	5607.90.00	5.5%
., .		From 1 January 2010: 3%
		From 1 January 2015: Free
472	5608.19.90	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
473	5608.90.90	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
474	5609.00.00	5.5%
., .	2007.00.00	From 1 January 2010: 3%
		From 1 January 2015: Free
475	5702.31.00	8%
.,	5702.51.00	From 1 January 2010: 3%
		From 1 January 2015: Free

Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
76	5702.32.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
77	5702.39.10	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
78	5702.39.90	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
79	5702.41.90	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
80	5702.42.90	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
81	5702.49.10	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
82	5702.49.90	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
83	5702.51.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
84	5702.52.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
85	5702.59.90	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free

Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
486	5702.91.90	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
487	5702.92.90	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
488	5702.99.90	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
489	5703.10.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
490	5703.20.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
491	5703.30.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
492	5703.90.90	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
493	5704.10.10	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
494	5704.10.90	3%
		From 1 January 2010: Free
495	5704.90.10	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
496	5704.90.90	3%
		From 1 January 2010: Free

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Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
.97	5705.00.10	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
98	5705.00.30	3%
		From 1 January 2010: Free
99	5705.00.90	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
500	5801.10.10	3%
		From 1 January 2010: Free
501	5801.10.99	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
502	5801.21.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
03	5801.23.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
04	5801.24.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
05	5801.25.10	3%
		From 1 January 2010: Free
06	5801.25.90	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
07	5801.26.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free

Column 1	Column 2	Column 3
Item	Heading or subheading in Schedule 3	Rate
508	5801.31.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
509	5801.33.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
10	5801.34.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
11	5801.35.10	3%
		From 1 January 2010: Free
512	5801.35.90	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
13	5801.36.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
514	5801.90.10	3%
		From 1 January 2010: Free
515	5801.90.90	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
516	5802.11.00	15.5%
-		From 1 January 2010: 8%
		From 1 January 2015: Free
517	5802.19.00	15.5%
/		From 1 January 2010: 8%
		From 1 January 2015: Free
518	5802.20.00	8%
	2002.20.00	From 1 January 2010: 3%
		From 1 January 2015: Free

Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
19	5802.30.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
20	5803.90.10	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
21	5806.10.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
22	5806.20.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
23	5806.31.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
24	5806.32.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
25	5806.39.90	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
26	5807.10.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
27	5807.90.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
28	5808.10.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free

	ting goods	
Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
529	5808.90.00	3%
		From 1 January 2010: Free
530	5810.10.00	3%
		From 1 January 2010: Free
531	5810.91.00	3%
		From 1 January 2010: Free
532	5810.92.00	3%
		From 1 January 2010: Free
533	5810.99.00	3%
		From 1 January 2010: Free
534	5811.00.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
535	5902.10.00	3%
		From 1 January 2010: Free
536	5902.20.00	3%
		From 1 January 2010: Free
537	5902.90.00	3%
		From 1 January 2010: Free
538	5903.10.10	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
539	5903.10.90	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
540	5903.20.10	8%
210	<i>5705.2</i> 0.10	From 1 January 2010: 3%
		From 1 January 2015: Free
541	5903.20.90	5.5%
5 71	5705.20.70	From 1 January 2010: 3%
		From 1 January 2015: Free

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US originating goods		
Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
542	5903.90.10	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
43	5903.90.90	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
44	5904.10.00	3%
		From 1 January 2010: Free
45	5904.90.00	3%
		From 1 January 2010: Free
46	5905.00.10	3%
		From 1 January 2010: Free
47	5905.00.20	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
48	5905.00.30	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
49	5906.10.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
50	5906.91.90	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
51	5906.99.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
52	5907.00.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free

Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
553	5908.00.00	3%
		From 1 January 2010: Free
554	5909.00.10	3%
		From 1 January 2010: Free
555	5910.00.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
556	5911.10.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
557	5911.20.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
558	5911.40.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
559	5911.90.10	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
560	5911.90.90	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
561	6001.10.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
562	6001.21.00	15.5%
	0001.21.00	From 1 January 2010: 8%
		From 1 January 2015: Free
563	6001.22.00	8%
	55011 22 .00	From 1 January 2010: 3%
		From 1 January 2015: Free

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Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
64	6001.29.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
65	6001.91.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
66	6001.92.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
67	6001.99.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
68	6002.40.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
69	6002.90.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
570	6003.10.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
71	6003.20.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
72	6003.30.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
73	6003.40.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free

Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
574	6003.90.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
575	6004.10.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
576	6004.90.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
577	6005.10.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
578	6005.21.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
579	6005.22.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
580	6005.23.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
581	6005.24.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
582	6005.31.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
583	6005.32.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free

Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
584	6005.34.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
85	6005.41.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
86	6005.42.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
87	6005.43.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
88	6005.44.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
89	6005.90.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
90	6006.10.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
91	6006.21.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
92	6006.22.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
93	6006.23.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free

Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
594	6006.24.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
595	6006.31.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
596	6006.32.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
597	6006.33.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
598	6006.34.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
599	6006.41.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
600	6006.42.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
601	6006.43.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
602	6006.44.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
603	6006.90.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free

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Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
604	6101.10.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
505	6101.20.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
06	6101.30.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
07	6101.90.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
)8	6102.10.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
)9	6102.20.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
10	6102.30.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
11	6102.90.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
12	6103.11.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
13	6103.12.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free

Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
614	6103.19.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
515	6103.21.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
516	6103.22.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
517	6103.23.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
518	6103.29.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
19	6103.31.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
20	6103.32.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
521	6103.33.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
522	6103.39.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
523	6103.41.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free

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Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
624	6103.42.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
25	6103.43.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
26	6103.49.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
27	6104.11.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
28	6104.12.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
29	6104.13.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
30	6104.19.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
31	6104.21.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
532	6104.22.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
33	6104.23.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free

Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
634	6104.29.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
635	6104.31.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
536	6104.32.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
537	6104.33.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
538	6104.39.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
39	6104.41.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
540	6104.42.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
541	6104.43.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
542	6104.44.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
543	6104.49.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free

60

Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
644	6104.51.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
45	6104.52.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
46	6104.53.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
47	6104.59.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
48	6104.61.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
49	6104.62.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
50	6104.63.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
51	6104.69.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
552	6105.10.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
53	6105.20.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free

Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
654	6105.90.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
555	6106.10.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
656	6106.20.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
657	6106.90.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
658	6107.11.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
659	6107.12.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
660	6107.19.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
661	6107.21.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
662	6107.22.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
663	6107.29.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free

Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
664	6107.91.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
665	6107.92.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
66	6107.99.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
667	6108.11.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
68	6108.19.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
69	6108.21.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
70	6108.22.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
71	6108.29.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
572	6108.31.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
73	6108.32.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free

Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
674	6108.39.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
675	6108.91.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
676	6108.92.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
677	6108.99.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
678	6109.10.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
679	6109.90.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
680	6110.11.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
681	6110.12.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
682	6110.19.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
683	6110.20.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free

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Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
684	6110.30.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
685	6110.90.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
686	6111.10.10	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
687	6111.10.90	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
588	6111.20.10	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
689	6111.20.90	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
590	6111.30.10	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
591	6111.30.90	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
592	6111.90.10	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
693	6111.90.90	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free

Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
694	6112.11.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
695	6112.12.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
596	6112.19.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
597	6112.20.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
598	6112.31.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
599	6112.39.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
700	6112.41.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
701	6112.49.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
702	6113.00.11	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
703	6113.00.19	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free

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Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
704	6113.00.20	3%
		From 1 January 2010: Free
705	6113.00.90	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
06	6114.10.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
'07	6114.20.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
708	6114.30.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
709	6114.90.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
710	6115.11.10	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
711	6115.11.90	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
712	6115.12.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
713	6115.19.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free

Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
714	6115.20.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
15	6115.91.10	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
16	6115.91.90	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
17	6115.92.10	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
718	6115.92.90	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
719	6115.93.10	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
20	6115.93.90	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
721	6115.99.10	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
722	6115.99.90	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
723	6117.20.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free

Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
724	6117.90.10	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
725	6117.90.20	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
726	6117.90.90	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
727	6201.11.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
728	6201.12.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
729	6201.13.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
30	6201.19.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
31	6201.91.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
/32	6201.92.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
733	6201.93.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free

Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
734	6201.99.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
735	6202.11.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
736	6202.12.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
'37	6202.13.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
'38	6202.19.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
39	6202.91.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
740	6202.92.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
/41	6202.93.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
742	6202.99.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
743	6203.11.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free

Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
744	6203.12.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
745	6203.19.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
746	6203.21.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
747	6203.22.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
748	6203.23.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
749	6203.29.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
750	6203.31.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
751	6203.32.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
752	6203.33.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
753	6203.39.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free

Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
754	6203.41.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
755	6203.42.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
756	6203.43.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
757	6203.49.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
758	6204.11.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
59	6204.12.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
60	6204.13.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
761	6204.19.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
762	6204.21.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
763	6204.22.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free

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Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
764	6204.23.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
55	6204.29.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
66	6204.31.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
67	6204.32.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
68	6204.33.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
69	6204.39.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
70	6204.41.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
71	6204.42.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
72	6204.43.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
73	6204.44.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free

Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
774	6204.49.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
75	6204.51.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
76	6204.52.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
77	6204.53.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
78	6204.59.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
79	6204.61.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
/80	6204.62.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
'81	6204.63.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
782	6204.69.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
783	6205.10.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free

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Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
784	6205.20.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
85	6205.30.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
86	6205.90.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
87	6206.10.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
'88	6206.20.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
89	6206.30.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
90	6206.40.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
91	6206.90.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
792	6207.11.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
'93	6207.19.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free

Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
794	6207.21.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
795	6207.22.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
796	6207.29.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
797	6207.91.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
798	6207.92.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
799	6207.99.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
800	6208.11.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
801	6208.19.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
802	6208.21.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
803	6208.22.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free

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Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
804	6208.29.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
805	6208.91.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
806	6208.92.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
807	6208.99.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
808	6209.10.10	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
809	6209.10.90	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
810	6209.20.10	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
811	6209.20.90	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
812	6209.30.10	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
813	6209.30.90	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free

Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
814	6209.90.10	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
15	6209.90.90	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
16	6210.10.10	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
17	6210.10.90	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
18	6210.20.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
9	6210.30.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
20	6210.40.10	3%
		From 1 January 2010: Free
21	6210.40.20	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
22	6210.40.90	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
23	6210.50.10	3%
		From 1 January 2010: Free
24	6210.50.20	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free

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Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
325	6210.50.90	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
26	6211.11.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
27	6211.12.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
28	6211.20.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
29	6211.31.90	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
30	6211.32.90	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
31	6211.33.90	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
32	6211.39.90	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
33	6211.41.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
34	6211.42.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free

Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
835	6211.43.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
836	6211.49.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
37	6212.10.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
38	6212.20.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
39	6212.30.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
40	6212.90.10	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
41	6212.90.90	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
42	6213.10.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
43	6213.20.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
44	6213.90.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free

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Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
45	6215.10.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
6	6215.20.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
47	6215.90.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
48	6217.10.10	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
49	6217.90.10	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
50	6217.90.90	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
51	6301.10.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
52	6301.30.90	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
53	6301.40.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
54	6301.90.90	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free

Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
855	6302.10.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
856	6302.21.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
357	6302.22.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
858	6302.29.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
859	6302.31.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
860	6302.32.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
61	6302.39.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
862	6302.40.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
363	6302.51.90	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
864	6302.52.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free

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Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
865	6302.53.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
866	6302.59.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
67	6302.60.00	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
68	6302.91.20	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
69	6302.91.90	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
70	6302.92.90	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
71	6302.93.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
72	6302.99.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
73	6303.11.10	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
74	6303.11.90	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free

Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
875	6303.12.10	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
376	6303.12.90	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
377	6303.19.10	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
78	6303.19.90	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
379	6303.91.10	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
80	6303.91.90	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
381	6303.92.10	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
382	6303.92.90	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
883	6303.99.10	15.5%
		From 1 January 2010: 8%
		From 1 January 2015: Free
384	6303.99.90	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free

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Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
885	6304.11.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
886	6304.19.10	3%
		From 1 January 2010: Free
887	6304.19.90	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
888	6304.91.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
889	6304.92.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
890	6304.93.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
891	6304.99.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
892	6305.32.00	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
893	6305.33.90	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free
394	6305.39.90	8%
		From 1 January 2010: 3%
		From 1 January 2015: Free

Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
895	6306.11.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
896	6306.12.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
897	6306.19.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
98	6306.21.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
899	6306.22.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
900	6306.29.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
901	6306.31.00	3%
		From 1 January 2010: Free
902	6306.39.00	3%
		From 1 January 2010: Free
903	6306.41.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
904	6306.49.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
905	6306.91.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free

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Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
906	6306.99.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
907	6307.10.10	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
08	6307.10.20	3%
		From 1 January 2010: Free
09	6307.10.30	3%
		From 1 January 2010: Free
10	6307.10.90	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
011	6307.20.00	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
12	6307.90.10	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
913	6307.90.21	3%
		From 1 January 2010: Free
14	6307.90.29	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free
015	6307.90.30	3%
		From 1 January 2010: Free
916	6307.90.40	3%
		From 1 January 2010: Free
917	6307.90.91	5.5%
		From 1 January 2010: 3%
		From 1 January 2015: Free

US origina	US originating goods		
Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate	
918	6307.90.99	5.5%	
		From 1 January 2010: 3%	
		From 1 January 2015: Free	
919	6401.10.00	9%	
		From 1 January 2006: 8%	
		From 1 January 2007: 7%	
		From 1 January 2008: 6%	
		From 1 January 2009: 5%	
		From 1 January 2010: 4%	
		From 1 January 2011: 3%	
		From 1 January 2012: 2%	
		From 1 January 2013: 1%	
		From 1 January 2014: Free	
920	6401.91.00	9%	
		From 1 January 2006: 8%	
		From 1 January 2007: 7%	
		From 1 January 2008: 6%	
		From 1 January 2009: 5%	
		From 1 January 2010: 4%	
		From 1 January 2011: 3%	
		From 1 January 2012: 2%	
		From 1 January 2013: 1%	
		From 1 January 2014: Free	

Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
921	6401.92.90	9%
	(prescribed goods only)	From 1 January 2006: 8%
		From 1 January 2007: 7%
		From 1 January 2008: 6%
		From 1 January 2009: 5%
		From 1 January 2010: 4%
		From 1 January 2011: 3%
		From 1 January 2012: 2%
		From 1 January 2013: 1%
		From 1 January 2014: Free
922	6401.99.90	9%
	(prescribed goods only)	From 1 January 2006: 8%
		From 1 January 2007: 7%
		From 1 January 2008: 6%
		From 1 January 2009: 5%
		From 1 January 2010: 4%
		From 1 January 2011: 3%
		From 1 January 2012: 2%
		From 1 January 2013: 1%
		From 1 January 2014: Free
923	6402.30.00	9%
	(prescribed goods only)	From 1 January 2006: 8%
		From 1 January 2007: 7%
		From 1 January 2008: 6%
		From 1 January 2009: 5%
		From 1 January 2010: 4%
		From 1 January 2011: 3%
		From 1 January 2012: 2%
		From 1 January 2013: 1%
		From 1 January 2014: Free

Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
924	6402.91.90	9%
	(prescribed goods only)	From 1 January 2006: 8%
		From 1 January 2007: 7%
		From 1 January 2008: 6%
		From 1 January 2009: 5%
		From 1 January 2010: 4%
		From 1 January 2011: 3%
		From 1 January 2012: 2%
		From 1 January 2013: 1%
		From 1 January 2014: Free
.5	6402.99.90	9%
	(prescribed goods only)	From 1 January 2006: 8%
		From 1 January 2007: 7%
		From 1 January 2008: 6%
		From 1 January 2009: 5%
		From 1 January 2010: 4%
		From 1 January 2011: 3%
		From 1 January 2012: 2%
		From 1 January 2013: 1%
		From 1 January 2014: Free
26	6404.11.90	9%
	(prescribed goods only)	From 1 January 2006: 8%
		From 1 January 2007: 7%
		From 1 January 2008: 6%
		From 1 January 2009: 5%
		From 1 January 2010: 4%
		From 1 January 2011: 3%
		From 1 January 2012: 2%
		From 1 January 2013: 1%
		From 1 January 2014: Free

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Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
927	6404.19.90	9%
	(prescribed goods only)	From 1 January 2006: 8%
		From 1 January 2007: 7%
		From 1 January 2008: 6%
		From 1 January 2009: 5%
		From 1 January 2010: 4%
		From 1 January 2011: 3%
		From 1 January 2012: 2%
		From 1 January 2013: 1%
		From 1 January 2014: Free
928	7019.11.00	3%
		From 1 January 2010: Free
929	7019.12.00	3%
		From 1 January 2010: Free
930	7019.19.00	3%
		From 1 January 2010: Free
931	7019.40.00	3%
		From 1 January 2010: Free
932	7019.51.00	3%
		From 1 January 2010: Free
933	7019.52.00	3%
		From 1 January 2010: Free
934	7019.59.00	3%
		From 1 January 2010: Free

Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
935	8703.21.11	8%, and \$12 000 each
		From 1 January 2006: 6.5%, and \$12 000 each
		From 1 January 2007: 5%, and \$12 000 each
		From 1 January 2008: 3%, and \$12 000 each
		From 1 January 2009: 1.5%, and \$12 000 each
		From 1 January 2010: \$12 000 each
936	8703.21.19	8%
		From 1 January 2006: 6.5%
		From 1 January 2007: 5%
		From 1 January 2008: 3%
		From 1 January 2009: 1.5%
		From 1 January 2010: Free
937	8703.22.11	8%, and \$12 000 each
		From 1 January 2006: 6.5%, and \$12 000 each
		From 1 January 2007: 5%, and \$12 000 each
		From 1 January 2008: 3%, and \$12 000 each
		From 1 January 2009: 1.5%, and \$12 000 each
		From 1 January 2010: \$12 000 each
938	8703.22.19	8%
		From 1 January 2006: 6.5%
		From 1 January 2007: 5%
		From 1 January 2008: 3%
		From 1 January 2009: 1.5%
		From 1 January 2010: Free

Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
939	8703.23.11	8%, and \$12 000 each
		From 1 January 2006: 6.5%, and \$12 000 each
		From 1 January 2007: 5%, and \$12 000 each
		From 1 January 2008: 3%, and \$12 000 each
		From 1 January 2009: 1.5%, and \$12 000 each
		From 1 January 2010: \$12 000 each
940	8703.23.19	8%
		From 1 January 2006: 6.5%
		From 1 January 2007: 5%
		From 1 January 2008: 3%
		From 1 January 2009: 1.5%
		From 1 January 2010: Free
941	8703.24.11	8%, and \$12 000 each
		From 1 January 2006: 6.5%, and \$12 000 each
		From 1 January 2007: 5%, and \$12 000 each
		From 1 January 2008: 3%, and \$12 000 each
		From 1 January 2009: 1.5%, and \$12 000 each
		From 1 January 2010: \$12 000 each
942	8703.24.19	8%
		From 1 January 2006: 6.5%
		From 1 January 2007: 5%
		From 1 January 2008: 3%
		From 1 January 2009: 1.5%
		From 1 January 2010: Free

Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
943	8703.31.11	8%, and \$12 000 each
		From 1 January 2006: 6.5%, and \$12 000 each
		From 1 January 2007: 5%, and \$12 000 each
		From 1 January 2008: 3%, and \$12 000 each
		From 1 January 2009: 1.5%, and \$12 000 each
		From 1 January 2010: \$12 000 each
944	8703.31.19	8%
		From 1 January 2006: 6.5%
		From 1 January 2007: 5%
		From 1 January 2008: 3%
		From 1 January 2009: 1.5%
		From 1 January 2010: Free
945	8703.32.11	8%, and \$12 000 each
		From 1 January 2006: 6.5%, and \$12 000 each
		From 1 January 2007: 5%, and \$12 000 each
		From 1 January 2008: 3%, and \$12 000 each
		From 1 January 2009: 1.5%, and \$12 000 each
		From 1 January 2010: \$12 000 each
946	8703.32.19	8%
		From 1 January 2006: 6.5%
		From 1 January 2007: 5%
		From 1 January 2008: 3%
		From 1 January 2009: 1.5%
		From 1 January 2010: Free

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Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
947	8703.33.11	8%, and \$12 000 each
		From 1 January 2006: 6.5%, and \$12 000 each
		From 1 January 2007: 5%, and \$12 000 each
		From 1 January 2008: 3%, and \$12 000 each
		From 1 January 2009: 1.5%, and \$12 000 each
		From 1 January 2010: \$12 000 each
948	8703.33.19	8%
		From 1 January 2006: 6.5%
		From 1 January 2007: 5%
		From 1 January 2008: 3%
		From 1 January 2009: 1.5%
		From 1 January 2010: Free
949	8703.90.11	8%, and \$12 000 each
		From 1 January 2006: 6.5%, and \$12 000 each
		From 1 January 2007: 5%, and \$12 000 each
		From 1 January 2008: 3%, and \$12 000 each
		From 1 January 2009: 1.5%, and \$12 000 each
		From 1 January 2010: \$12 000 each
950	8703.90.19	8%
		From 1 January 2006: 6.5%
		From 1 January 2007: 5%
		From 1 January 2008: 3%
		From 1 January 2009: 1.5%
		From 1 January 2010: Free

US originating goods		
Column 1 Item	Column 2 Heading or subheading in Schedule 3	Column 3 Rate
951	9404.90.00	5.5% From 1 January 2010: 3% From 1 January 2015: Free

35 Schedule 5 (before table item 1)

	Insert:		
1A	1516.10.10	\$0.38143/L	
1B	1516.20.10	\$0.38143/L	

36 Schedule 5 (table item 63)

Repeal the item, substitute:			
63	2709.00.87	\$0.38143/L	
63A	2709.00.88	\$0.40143/L	

37 Schedule 5 (cell at table item 64, column 3)

Repeal the cell, substitute:

\$0.03114/L

38 Schedule 5 (after table item 69)

I	nsert:	
69A	2710.11.81	\$0.38143/L of biodiesel
		plus
		\$0.38143/L of ethanol (if any)
		plus
		\$0.38143/L of other substances
		in the blend
69B	2710.11.82	\$0.38143/L of biodiesel
		plus
		\$0.38143/L of ethanol (if any)
		plus
		\$0.40143/L of other substances
		in the blend

96

edule 5 (table item	n 71)
•	•
2710.19.17	\$0.38143/L
2710.19.18	\$0.40143/L
edule 5 (table item	n 72)
epeal the item, substitu	te:
2710.19.21	\$0.38143/L
2710.19.29	\$0.40143/L
edule 5 (table item	n 75)
epeal the item, substitu	te:
2710.19.37	\$0.38143/L
2710.19.38	\$0.40143/L
edule 5 (cell at tab	le item 76, column 3)
epeal the cell, substitut	e:
	\$0.03151/L
edule 5 (after table	e item 80)
nsert:	
2710.19.81	\$0.38143/L of biodiesel
	plus
	\$0.38143/L of ethanol (if any)
	plus
	\$0.38143/L of other substances
	in the blend
2710 10 02	\$0.38143/L of biodiesel
2710.19.82	\$0.30145/L 01 010010501
2710.19.82	plus
2710.19.82	
	tepeal the item, substitu 2710.19.17 2710.19.18 edule 5 (table item tepeal the item, substitu 2710.19.21 2710.19.29 edule 5 (table item tepeal the item, substitu 2710.19.37 2710.19.38 edule 5 (cell at table tepeal the cell, substitut edule 5 (after table

44 Schedule 5 (table item 84)

Repeal the item, substitute:

US Free Trade Agreement Implementation (Customs Tariff) Act 2004 No. 121, 2004 97

\$0.40143/L of other substances

in the blend

84	2710.91.17	\$0.38143/L
84A	2710.91.18	\$0.40143/L
45 Sch	edule 5 (table iten	า 85)
F	Repeal the item, substitu	ite:
85	2710.91.21	\$0.38143/L
85A	2710.91.29	\$0.40143/L
46 Sch	edule 5 (table iten	n 88)
F	Repeal the item, substitu	ite:
88	2710.91.37	\$0.38143/L
88A	2710.91.38	\$0.40143/L
47 Sch	edule 5 (cell at tak	ole item 89, column 3)
F	Repeal the cell, substitut	ie:
		\$0.03151/L
	edule 5 (cell at tak Repeal the cell, substitut	ble item 91, column 3) te: \$0.03114/L
10 Sch	edule 5 (after table	
	nsert:	
96A	2710.91.81	\$0.38143/L of biodiesel
		plus
		\$0.38143/L of ethanol (if any)
		plus
		\$0.38143/L of other substances
		in the blend
96B	2710.91.82	\$0.38143/L of biodiesel
		plus
		\$0.38143/L of ethanol (if any)

50 Schedule 5 (table item 100)

98 US Free Trade Agreement Implementation (Customs Tariff) Act 2004 No. 121, 2004

plus

in the blend

\$0.40143/L of other substances

K	epeal the item, substitut	e:
100	2710.99.17	\$0.38143/L
100A	2710.99.18	\$0.40143/L
51 Sch	edule 5 (table item	101)
R	epeal the item, substitut	e:
101	2710.99.21	\$0.38143/L
101A	2710.99.29	\$0.40143/L
52 Sch	edule 5 (table item	104)
R	epeal the item, substitut	e:
104	2710.99.37	\$0.38143/L
104A	2710.99.38	\$0.40143/L
53 Sch	edule 5 (cell at tabl	le item 105, column 3)
R	epeal the cell, substitute	
		\$0.03151/L
54 Sch	edule 5 (cell at tabl	le item 107, column 3)
	edule 5 (cell at table epeal the cell, substitute	
	•	
R	•	s: \$0.03114/L
R 55 Sch	epeal the cell, substitute	s: \$0.03114/L
R 55 Sch	epeal the cell, substitute edule 5 (after table	s: \$0.03114/L
R 55 Sch Ir	epeal the cell, substitute edule 5 (after table	s: \$0.03114/L • item 112)
R 55 Sch Ir	epeal the cell, substitute edule 5 (after table	s: \$0.03114/L • item 112) \$0.38143/L of biodiesel
R 55 Sch Ir	epeal the cell, substitute edule 5 (after table	s: \$0.03114/L item 112) \$0.38143/L of biodiesel plus
R 55 Sch Ir	epeal the cell, substitute edule 5 (after table	\$0.03114/L item 112) \$0.38143/L of biodiesel plus \$0.38143/L of ethanol (if any)
R 55 Sch Ir	epeal the cell, substitute edule 5 (after table	 \$0.03114/L item 112) \$0.38143/L of biodiesel plus \$0.38143/L of ethanol (if any) plus
R 55 Sch Ir	epeal the cell, substitute edule 5 (after table	\$0.03114/L item 112) \$0.38143/L of biodiesel plus \$0.38143/L of ethanol (if any) plus \$0.38143/L of other substances
R 55 Sch Ir 112A	epeal the cell, substitute edule 5 (after table nsert: 2710.99.81	 \$0.03114/L \$0.03114/L \$0.38143/L of biodiesel plus \$0.38143/L of ethanol (if any) plus \$0.38143/L of other substances in the blend
R 55 Sch Ir 112A	epeal the cell, substitute edule 5 (after table nsert: 2710.99.81	\$0.03114/L item 112) \$0.38143/L of biodiesel plus \$0.38143/L of ethanol (if any) plus \$0.38143/L of other substances in the blend \$0.38143/L of biodiesel
R 55 Sch Ir 112A	epeal the cell, substitute edule 5 (after table nsert: 2710.99.81	 \$0.03114/L \$0.03114/L \$0.38143/L of biodiesel plus \$0.38143/L of ethanol (if any) plus \$0.38143/L of other substances in the blend \$0.38143/L of biodiesel plus
R 55 Sch Ir 112A	epeal the cell, substitute edule 5 (after table nsert: 2710.99.81	\$0.03114/L item 112) \$0.38143/L of biodiesel plus \$0.38143/L of ethanol (if any) plus \$0.38143/L of other substances in the blend \$0.38143/L of biodiesel plus \$0.38143/L of other substances in the blend \$0.38143/L of biodiesel plus \$0.38143/L of biodiesel plus \$0.38143/L of biodiesel plus \$0.38143/L of ethanol (if any)

In	sert:	
133A	3824.90.21	\$0.38143/L of biodiesel
		plus
		\$0.38143/L of ethanol (if any)
		plus
		\$0.38143/L of other substances
		in the blend
133B	3824.90.22	\$0.38143/L of biodiesel
		plus
		\$0.38143/L of ethanol (if any)
		plus
		\$0.40143/L of other substances
		in the blend

56 Schedule 5 (after table item 133)

57 User's Guide

Repeal the User's Guide, substitute:

USER'S GUIDE

This Guide aims to give a general overview of the operation and organisation of this Act.

The operation of the Act

The Act imposes Customs duty on goods imported into Australia.

To work out the duty payable on particular goods reference must be made to a Principal Tariff that is set out in Schedule 3. This tariff classifies goods in accordance with Australia's international obligations as a party to the World Trade Organization Agreement.

Note: The text of the Agreement is set out in Australian Treaty Series 1995 No. 8. In 2004 this was available in the Australian Treaties Library of the Department of Foreign Affairs and Trade, accessible on the Internet through that Department's world-wide web site.

The rate of duty applicable to particular goods is determined by the classification to which those goods belong and, in most cases, by reference to Schedule 3. However, the rate of duty for US originating goods is determined under Schedule 5.

Under Schedule 4, goods imported into Australia in specified circumstances, including goods imported for use by particular persons or bodies or in particular industries, may be subject to a lesser rate of duty than the nominal rate applying under Schedule 3 or 5.

Rates of duty under Schedules 3 and 5, and concessional rates of duty under Schedule 4, may vary according to the date of importation of the goods concerned, the country or place from which the goods are imported, or both of these circumstances.

The organisation of the Act

The Act consists of 3 Parts and 5 Schedules.

Part 1 deals with key concepts required for an understanding of the organisation and operation of the Customs Tariff.

Part 2 imposes Customs duty and sets out the method for working out the duty that is payable in respect of particular goods.

Part 3 includes a regulation making power, repeals the *Customs Tariff Act 1987* with effect from 1 July 1996 and provides details of its final operation.

Schedule 1 sets out the countries and places to which special rates of duty apply under the Australian system of tariff preferences.

Schedule 2 sets out the general rules of interpretation for deciding the tariff classification within the Principal Tariff to which goods belong.

Schedule 3 sets out the Principal Tariff.

Schedule 4 identifies classes of goods to which concessional rates may apply and specifies the concessional rates of duty potentially applicable to such classes.

Schedule 5 sets out the rate of duty for US originating goods.

[Minister's second reading speech made in— House of Representatives on 23 June 2004 Senate on 3 August 2004]

(108/04)