



# **Customs Tariff Amendment (Incorporation of Proposals and Other Measures) Act 2021**

**No. 10, 2021**

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

Note: An electronic version of this Act is available on the Federal Register of Legislation  
(<https://www.legislation.gov.au/>)



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# Customs Tariff Amendment (Incorporation of Proposals and Other Measures) Act 2021

No. 10, 2021

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

[Assented to 1 March 2021]

The Parliament of Australia enacts:

## **1 Short title**

This Act is the *Customs Tariff Amendment (Incorporation of  
Proposals and Other Measures) Act 2021*.

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No. 10, 2021

*Customs Tariff Amendment (Incorporation of Proposals and Other  
Measures) Act 2021*

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## 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.

<b>Commencement information</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Provisions</b>	<b>Commencement</b>	<b>Date/Details</b>
1. Sections 1 to 3 and anything in this Act not elsewhere covered by this table	The day this Act receives the Royal Assent.	1 March 2021
2. Schedule 1, Part 1	1 February 2020.	1 February 2020
3. Schedule 1, Parts 2 to 8	The 28th day after this Act receives the Royal Assent.	29 March 2021

Note: This table relates only to the provisions of this Act as originally enacted. It will not be amended to deal with any later amendments of this Act.

- (2) Any information in column 3 of the table is not part of this Act. Information may be inserted in this column, or information in it may be edited, in any published version of this Act.

## 3 Schedules

Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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

### **Part 1—Incorporation of proposals**

#### *Customs Tariff Act 1995*

##### **1 At the end of Schedule 4**

Add:

- |    |  |      |
|----|--|------|
| 57 | Goods, as prescribed by by-law, if:  | Free |
|    | (a) the goods are medical products or hygiene products; and  |      |
|    | (b) the goods are capable of use in combating the novel coronavirus that causes the disease known as COVID-19; and                                 |      |
|    | (c) the time for working out the rate of duty on the goods is in the period beginning on 1 February 2020 and ending at the end of 31 December 2020 |      |

## Part 2—Used or second-hand vehicles

### *Customs Tariff Act 1995*

#### **2 Schedule 4 (table item 37)**

Omit “PE:Free”.

#### **3 Schedule 4 (table item 37)**

Omit “TPP:Free”.

#### **4 Schedule 6A (table items 348 to 360)**

Repeal the items.

#### **5 Schedule 8B (table items 513 to 525)**

Repeal the items.

#### **6 Application provision**

The amendments made by this Part apply in relation to:

- (a) goods imported into Australia on or after the commencement of this item; and
- (b) goods imported into Australia before the commencement of this item, where the time for working out the rate of import duty on the goods had not occurred before that commencement.



## **Part 3—Formulated caffeinated beverages**

### *Customs Tariff Act 1995*

#### **7 Schedule 3 (Chapter 22, at the end of the Additional Notes)**

Add:

- 12.- For the purposes of 2202.10.50, “formulated caffeinated beverage” has the same meaning as in the Australia New Zealand Food Standards Code (within the meaning of the *Food Standards Australia New Zealand Act 1991*) as in force from time to time.

#### **8 Schedule 3 (subheading 2202.10.00)**

Repeal the subheading, substitute:

2202.10	-Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:	
2202.10.50	---Formulated caffeinated beverages, as defined in Additional Note 12 to this Chapter, containing at least 145 mg/L of caffeine	5% DCS:4% DCT:5%
2202.10.90	---Other	5% DCS:4% DCT:5%

#### **9 Application provision**

The amendments made by this Part apply in relation to:

- (a) goods imported into Australia on or after the commencement of this item; and
- (b) goods imported into Australia before the commencement of this item, where the time for working out the rate of import duty on the goods had not occurred before that commencement.

## **Part 4—Formulated supplementary food and formulated supplementary sports food**

### ***Customs Tariff Act 1995***

#### **10 Schedule 3 (Chapter 21, the title “Additional Note.”)**

Repeal the title, substitute:

#### **Additional Notes.**

#### **11 Schedule 3 (Chapter 21, at the end of the Additional Note)**

Add:

- 2.- For the purposes of 2106.90.15 and 2106.90.95, “formulated supplementary food” has the same meaning as in the Australia New Zealand Food Standards Code (within the meaning of the *Food Standards Australia New Zealand Act 1991*) as in force from time to time.
- 3.- For the purposes of 2106.90.16 and 2106.90.96, “formulated supplementary sports food” has the same meaning as in the Australia New Zealand Food Standards Code (within the meaning of the *Food Standards Australia New Zealand Act 1991*) as in force from time to time.

#### **12 Schedule 3 (subheading 2106.90.10)**

Repeal the subheading, substitute:

2106.90.1 ---Goods, as follows:

- (a) compound alcoholic preparations of a kind used for the manufacture of beverages;
- (b) food preparations of flour or meal;
- (c) hydrolysed protein:

2106.90.15 ----Formulated supplementary food, as defined in Additional Note 2 to this Chapter

5%
DCS:4%
DCT:5%

2106.90.16 ----Formulated supplementary sports food, as defined in Additional Note 3 to this Chapter

5%
DCS:4%

2106.90.19	----Other	DCT:5% 5% DCS:4% DCT:5%
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### **13 Schedule 3 (subheading 2106.90.90)**

Repeal the subheading, substitute:

2106.90.9	---Other:	
2106.90.95	----Formulated supplementary food, as defined in Additional Note 2 to this Chapter	4% DCS:Free
2106.90.96	----Formulated supplementary sports food, as defined in Additional Note 3 to this Chapter	4% DCS:Free
2106.90.99	----Other	4% DCS:Free

### **14 Application provision**

The amendments made by this Part apply in relation to:

- (a) goods imported into Australia on or after the commencement of this item; and
- (b) goods imported into Australia before the commencement of this item, where the time for working out the rate of import duty on the goods had not occurred before that commencement.

## Part 5—Vitamins and food supplements

### *Customs Tariff Act 1995*

#### **15 Schedule 3 (Section IV, at the end of the Note)**

Add:

##### **Additional Note.**

- 1.- Goods that are excluded from headings 3003 and 3004 by Additional Note 2 or 3 to Chapter 30 must be classified under heading 2106 unless classifiable under another heading.

#### **16 Schedule 3 (Chapter 30, the title “Additional Note.”)**

Repeal the title, substitute:

##### **Additional Notes.**

#### **17 Schedule 3 (Chapter 30, at the end of the Additional Note)**

Add:

- 2.- Goods that contain vitamins or other products of heading 2936 are excluded from headings 3003 and 3004 unless the goods are goods to which Schedule 2, 3, 4 or 8 to the current Poisons Standard (within the meaning of the *Therapeutic Goods Act 1989* and as in force from time to time) applies. Medicaments prepared for intravenous, sub-cutaneous or intramuscular use are excluded from this Note.
- 3.- Goods that are dietary or other supplements containing:
  - (a) chemicals or compounds of Chapter 28 or 29; or
  - (b) plants, or parts of plants, of heading 1211;are excluded from headings 3003 and 3004 unless the goods are goods to which Schedule 2, 3, 4 or 8 to the current Poisons Standard (within the meaning of the *Therapeutic Goods Act 1989* and as in force from time to time) applies. Medicaments prepared for intravenous, sub-cutaneous or intramuscular use are excluded from this Note.

## **18 Application provision**

The amendments made by this Part apply in relation to:

- (a) goods imported into Australia on or after the commencement of this item; and
- (b) goods imported into Australia before the commencement of this item, where the time for working out the rate of import duty on the goods had not occurred before that commencement.

## Part 6—Wheelie bins

### *Customs Tariff Act 1995*

#### **19 Schedule 3 (Chapter 87, at the end of the Additional Notes)**

Add:

- 8.- 8716 does not cover mobile garbage bins (including those commonly known as wheelie bins) and the like (Chapter 39 or Section XV).

#### **20 Application provision**

The amendment made by this Part applies in relation to:

- (a) goods imported into Australia on or after the commencement of this item; and
- (b) goods imported into Australia before the commencement of this item, where the time for working out the rate of import duty on the goods had not occurred before that commencement.

## **Part 7—Metal profiles and pipes**

### *Customs Tariff Act 1995*

#### **21 Schedule 3 (Chapter 73, the title “Additional Note.”)**

Repeal the title, substitute:

##### **Additional Notes.**

#### **22 Schedule 3 (Chapter 73, at the end of the Additional Note)**

Add:

2.- Heading 7308 does not include:

- (a) plates, rods, angles, shapes, sections, tubes, pipes and the like, requiring further modification before use in structures, including, but not limited to, cutting, drilling and bending; or
- (b) tubes, pipes and the like prepared for the conveyance of fluids (including water, oil and gas).

#### **23 Schedule 3 (Chapter 76, at the end of the Subheading Notes)**

Add:

##### **Additional Note.**

- 1.- Heading 7610 does not include plates, rods, angles, shapes, sections, tubes, pipes and the like, requiring further modification before use in structures, including, but not limited to, cutting, drilling and bending.

#### **24 Schedule 3 (Chapter 83, at the end of the Notes)**

Add:

##### **Additional Note.**

- 1.- Heading 8302 does not include plates, rods, angles, shapes, sections, tubes, pipes and the like, requiring further modification

before use, including, but not limited to, cutting, drilling and bending.

## **25 Schedule 3 (Chapter 94, at the end of the Notes)**

Add:

### **Additional Note.**

- 1.- Heading 9403 does not include plates, rods, angles, shapes, sections, tubes, pipes and the like, requiring further modification before use, including, but not limited to, cutting, drilling and bending (Section XV).

## **26 Application provision**

The amendments made by this Part apply in relation to:

- (a) goods imported into Australia on or after the commencement of this item; and
- (b) goods imported into Australia before the commencement of this item, where the time for working out the rate of import duty on the goods had not occurred before that commencement.



## **Part 8—Technical amendments**

### *Customs Tariff Act 1995*

**27 Paragraph 16(1)(k) (note)**

Repeal the note.

**28 Paragraph 16(1)(m) (note)**

Repeal the note.

**29 Paragraph 16(1)(n) (note)**

Repeal the note.

**30 Paragraph 16(1)(r) (note)**

Repeal the note.

**31 Subsections 16(2), (2A), (3), (4) and (4A)**

Repeal the subsections.

**32 Schedule 5 (table items 121 to 121D)**

Repeal the items.

**33 Schedule 5 (table items 134 to 955)**

Repeal the items.

**34 Schedule 6 (table item 3)**

Repeal the item.

**35 Schedule 6 (table items 142 to 158)**

Repeal the items.

**36 Schedule 6 (table item 173)**

Repeal the item.

**37 Schedule 6 (table items 174 to 1182)**

Repeal the items.

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**38 Schedule 7 (table items 1 and 2)**

Repeal the items.

**39 Schedule 7 (table items 120 to 674)**

Repeal the items.

**40 Schedule 8 (table items 1 and 2)**

Repeal the items.

**41 Schedule 8 (table items 112 to 114)**

Repeal the items.

**42 Schedule 8 (table items 132 to 370)**

Repeal the items.

**43 Schedule 9 (table item 110)**

Omit:

\$0.1045/kg

From 1 July 2013: \$0.1567/kg

From 1 July 2014: \$0.209/kg

**44 Schedule 9 (table item 110)**

Omit "From 1 July 2015:".

**45 Schedule 9 (table item 111)**

Omit:

\$0.05/L

From 1 July 2013: \$0.075/L

From 1 July 2014: \$0.10/L

**46 Schedule 9 (table item 111)**

Omit "From 1 July 2015:".

**47 Schedule 9 (table item 112)**

Omit:

\$0.05/L

From 1 July 2013: \$0.075/L

From 1 July 2014: \$0.10/L

**48 Schedule 9 (table item 112)**

Omit “From 1 July 2015:”.

**49 Schedule 9 (table item 113)**

Omit:

\$0.1045/kg

From 1 July 2013: \$0.1567/kg

From 1 July 2014: \$0.209/kg

**50 Schedule 9 (table item 113)**

Omit “From 1 July 2015:”.

**51 Schedule 10 (table item 110)**

Omit “\$0.209/kg”.

**52 Schedule 10 (table item 110)**

Omit “From 1 July 2015:”.

**53 Schedule 10 (table item 111)**

Omit “\$0.10/L”.

**54 Schedule 10 (table item 111)**

Omit “From 1 July 2015:”.

**55 Schedule 10 (table item 112)**

Omit “\$0.10/L”.

**56 Schedule 10 (table item 112)**

Omit “From 1 July 2015:”.

**57 Schedule 10 (table item 113)**

Omit “\$0.209/kg”.

**58 Schedule 10 (table item 113)**

Omit “From 1 July 2015:”.

**59 Schedule 10 (table items 136 to 223)**

Repeal the items.

**60 Schedule 10 (table items 242 to 361)**

Repeal the items.

**61 Schedule 10 (table items 376 to 696)**

Repeal the items.

**62 Schedule 11 (table item 110)**

Omit “\$0.209/kg”.

**63 Schedule 11 (table item 110)**

Omit “From 1 July 2015:”.

**64 Schedule 11 (table item 111)**

Omit “\$0.10/L”.

**65 Schedule 11 (table item 111)**

Omit “From 1 July 2015:”.

**66 Schedule 11 (table item 112)**

Omit “\$0.10/L”.

**67 Schedule 11 (table item 112)**

Omit “From 1 July 2015:”.

**68 Schedule 11 (table item 113)**

Omit “\$0.209/kg”.

**69 Schedule 11 (table item 113)**

Omit “From 1 July 2015:”.

**70 Schedule 11 (table items 136 to 217)**

Repeal the items.

**71 Schedule 11 (table items 238 to 357)**

Repeal the items.

**72 Schedule 11 (table items 372 to 455)**

Repeal the items.

**73 Schedule 11 (table items 476 to 703)**

Repeal the items.

**74 Schedule 11 (table items 705 to 718)**

Repeal the items.

**75 Schedule 12 (table items 1 to 6)**

Repeal the items.

**76 Schedule 12 (table item 126)**

Repeal the item.

**77 Schedule 12 (table items 144 to 657)**

Repeal the items.

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*[Minister's second reading speech made in—  
House of Representatives on 3 December 2020  
Senate on 17 February 2021]*

(158/20)

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