Tradex Scheme

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1  About the Tradex Scheme

The Tradex Scheme Act 1999¹ ("the Act") provides the authority for the Tradex Scheme. The Tradex Scheme Regulations 2018² ("the Regulations") provide additional detail for the operation of the Tradex Scheme.

1.1  How this guide may be used

The Guide is intended to help applicants understand the Tradex Scheme. The Guide is not a substitute for the Act and applicants are strongly advised to also refer to the Act and Regulations in making their applications. The Guide provides general guidance only. The Guide is not exhaustive and is not legal or financial advice.

It is up to you and your advisers to manage your compliance with the Tradex Act and Regulations. The Act imposes important obligations on holders of Tradex orders and breaches can be offences under the Act.

It is recommended that program participants seek independent advice from a suitably experienced adviser about Tradex program requirements. The Commonwealth bears no responsibility or liability in respect of actions taken in reliance on this Guide or on other information that it provides to program participants.

If you require further information, call the Contact Centre on 13 28 46 or visit business.gov.au.

2  Introduction to Tradex

The Tradex Scheme provides an up-front exemption from customs duty and GST for eligible imported goods that are to be subsequently exported. The kinds of imported goods covered by Tradex include those that are:

- exported without mixing with other goods (e.g. exported in the same condition as imported, or exported having undergone processing or treatment that does not involve any mixing with other goods)
- mixed with other goods and subjected to a process or treatment, after importation, and then exported
- incorporated in other goods after importation and then exported, or
- otherwise mixed with other goods (e.g. simple assembly with other components or the incorporation of other goods in the imported goods) and then exported.

Export may be carried out by the importer or a third party, but must occur within 12 months of the time of import (taken from the time of entry for home consumption - i.e. after the goods are released from the Department of Home Affairs control, unless an extension of time has been granted.

The Tradex Scheme offers an alternative to the duty drawback arrangements under the Customs Act 1901³. Duty drawback is available where an importer of goods intended for export pays Customs duty and GST at the time of import and then, when the goods are exported, the exporter then claims a drawback (refund) of the duty from the Department of Home Affairs and reconciles the GST with the Australian Taxation Office through their regular Business Activity Statement.

Tradex Scheme is intended to provide benefits for the same kinds of goods that are covered by the drawback arrangements.

Tradex offers significant cash flow advantages and reduces red tape for participating businesses.

3 Eligibility Criteria

3.1 Who Can Apply

An individual, an incorporated company, a partnership, an incorporated association or other kind of body corporate may apply for a Tradex order. Unincorporated entities are not eligible to apply.

3.2 Tradex Application Eligibility Criteria

When you apply for your Tradex order you must meet the following eligibility criteria:

- You intend to import nominated goods that are to be subsequently exported
- The requirements of the Tradex Regulations are met in relation to the nominated goods
- The nominated goods will be exported within one year after entry into home consumption, unless an extension of time is approved
- You have adequate record-keeping and accounting systems in place in respect of the nominated goods to track them until they are exported (these records must be retained in accordance with the Act).

3.3 Nominated (Eligible) Goods

Nominated goods are the imported goods that you specify in your application for a Tradex order and can be any goods, with the following exceptions:

- Goods intended for sale in an establishment that offers goods for sale free of duties of Customs and other taxes
- Goods which, if they were produced in Australia, would be subject to duties of excise or to another tax that is declared by the regulations to be a tax to which the legislation applies.

There is no limit to the number of nominated goods listed in your Tradex order.

3.4 Eligibility Criteria required to retain a Tradex order

When you have been granted a Tradex order, you must continue to meet the following eligibility criteria with respect to that Tradex order:

a. (i) you intend to import nominated goods that are to be subsequently exported, or
   (ii) you have imported, and intend to continue to import, nominated goods that have been, or are to be, subsequently exported

b. you comply with the requirements of the Regulations in respect of the nominated goods that have been exported

c. you export the nominated goods within one year after their entry for home consumption (unless an extension of time was approved)

d. you have adequate record-keeping and accounting systems in place in respect of the nominated goods until they are subsequently exported (these records must be retained in accordance with the Act).

Please note that you must notify us within seven days of the day on which you no longer comply with an eligibility criterion for the holding of a Tradex order.
3.5 Requirements of Tradex Act and Regulations in respect of nominated goods

In order to meet the above criteria for obtaining and holding a Tradex order, you need to comply with the Regulations. These require that nominated goods will not be/are not "consumed or used" whilst in Australia.

Under the Regulations, the following kinds of "consumption or use" are permitted without attracting liability to pay Tradex duty:

- accidental damage which occurs whilst the goods are in Australia
- accidental destruction which occurs whilst the goods are in Australia
- inspection or exhibition of the goods in Australia prior to export
- incidental use in Australia which occurs immediately before export (e.g. product testing).

4 How to Apply for a Tradex Order

4.1 Application Form

The application form for a Tradex order must be submitted to an AusIndustry office. The preferred method is via email tradex@industry.gov.au. There is no application fee.

The form can be downloaded from business.gov.au or you can call the Contact Centre on 13 28 46.

If you require assistance to complete the application form, contact an AusIndustry office through the Contact Centre.

4.2 Identify goods to be imported (nominated goods)

In your application, you will need to identify all nominated goods (i.e. imported goods that you intend to export and that you want Tradex to apply to).

Each nominated good must be described and you need to provide the first two digits of the Customs Tariff classification code for each type of nominated good. This classification is an eight digit number.

If you are not sure which Customs Tariff classification applies to your goods, contact the Department of Home Affairs (information on options to make an enquiry or phone 13 1881) or talk to a licensed Customs Broker.

4.3 What if there is uncertainty as to how much of a consignment will be exported?

If you are unsure exactly how much of your import consignment will subsequently be exported, please contact AusIndustry to discuss your circumstances. AusIndustry may be able to help you tailor an arrangement that best meets the needs of your business.

Example 1

If imported goods are sold from stock and the value of overseas sales to local sales continually varies, AusIndustry can allow a Tradex order holder to reconcile the quantity of goods imported under the order on a periodic basis (e.g. monthly, quarterly, six monthly or annually). The approved period will depend on the individual circumstances of the holder. A Tradex duty liability
may exist at the end of a period, if the value of local sales is higher than expected and that liability would need to be paid at that time.

Example 2

If a holder is unable to identify nominated goods from import through to export on an individual shipment basis (e.g. goods lose their identity in a manufacturing process), a suitable formula will need to be agreed between the holder and AusIndustry to enable an appropriate reconciliation to satisfy the requirement that the goods must be exported or, if appropriate, any potential Tradex duty liability is established.

4.4 What happens once an application is lodged?

When we receive your application, AusIndustry will contact you to discuss your application and ensure that you are aware of your obligations and requirements under the Tradex Scheme.

Once your application has been considered, AusIndustry will provide you with a written notice of decision. If approved, the details of your Tradex order will be entered on the Register of Tradex orders and you will be sent a notice which includes:

- your Tradex order number
- the instrument number to be used on Customs Import Declarations
- the date on which your Tradex order comes into force
- a description of the nominated goods and associated Tariff chapter heading number that are covered by your Tradex order
- conditions of use for your Tradex order.

If registration is refused, we will provide you with written advice including the reason for refusal.

Once a Tradex order has been issued to you, you must advise AusIndustry of any subsequent change that occurs in the details on the Register relating to your order. You must do this within 14 days of the change occurring. The type of changes that you would need to advise, include:

- change of address (both street and/or postal)
- change of details pertaining to the nominated contact person for the order (such as the name of person or their contact details)
- change of ABN/name of the company or business.

Failure to notify such a change is an offence under the Act. Further, the provision of false or misleading information in an application is an offence under Commonwealth law, and may lead to revocation of a Tradex order.

4.5 What if an application is refused?

If you are dissatisfied with a decision made about your application, you have the right to ask for the decision to be reviewed. In the first instance, reviews are undertaken internally by AusIndustry and subsequently by the Administrative Appeals Tribunal if you make an application to the Tribunal for review.

5 Use of a Tradex Order

The way in which you use your Tradex order to clear goods on your Customs Import Declaration will vary depending on whether:

- customs duty and GST would normally be payable on the goods
- customs duty is not normally payable, but GST is normally payable
• customs duty is not payable through the operation of a Free Trade Agreement, but GST is normally payable.

Remember that you can use your Tradex order on imported goods that are intended to be:

• exported without mixing with other goods (e.g. exported in the same condition as imported, or exported having undergone processing or treatment that does not involve any mixing with other goods)
• mixed with other goods and subjected to a process or treatment, after importation, and then exported
• incorporated in other goods after importation and then exported
• otherwise mixed with other goods (e.g. simple assembly with other components or the incorporation of other goods in the imported goods) and then exported.

The following guidelines should be followed if you wish to utilise your Tradex order when entering nominated goods (this is a summary of the Department of Home Affairs process current at the time that this Guide was written, your Customs Broker or freight forwarder will be aware of any changes to this process):

1 When entering the goods on which Customs duty and GST would normally be payable, you should:
   - On the Import Declaration Tariff Line Create screen:
     • Tariff Classification No: Include the full Customs Tariff Schedule 3 tariff classification code for the imported item
     • Treatment Code: Quote ‘821’
   - In the 1st Treatment Instruments Section:
     • Instrument Type: Select ‘TRADEX ORDER’
     • Instrument No: Quote your Tradex order instrument number

2 When entering goods on which no Customs duty is payable, but GST is, you should:
   - On the Import Declaration Tariff Line screen:
     • GST Exemption Code: Quote 421A
       (Note: you should not use Treatment code 821 on the Import Declaration Tariff Line Create screen or quote your Tradex order instrument number)

3 When entering goods where the goods are exempt Customs Duty under a Free Trade Agreement (FTA) but GST is payable, you should:
   - On the Import Declaration Tariff Line Screen:
     • GST exemption code: Quote 421A
     • Origin preference fields: "Origin Country", "Preference Origin Country" and "Preference Scheme" and "Preference Rule" to be completed, as appropriate.
       (Note: you should not use Treatment code 821 on the Import Declaration Tariff Line Create screen or quote your Tradex order instrument number)

Note that the Tradex order is only valid for use with the Australian Business Number (ABN) or, where applicable, the Customs Client Identification Number (CCID), quoted in your Application and which is registered with the Department of Home Affairs.

5.1 Changing nominated goods on a Tradex order

You can apply to vary the nominated goods covered by your Tradex order at any time, by completing an application form for a variation available at business.gov.au. If the variation is approved, a revised Tradex order notice will be issued to you.
5.2 Extension of time to export goods

Goods imported under a Tradex order must be exported within one year of import (taken from the time of entry for home consumption). In some circumstances, AusIndustry can agree to an extension of this time limit. Examples might include:

- a contract for the export of goods to a particular customer has fallen through and more time is required to find another customer or overseas market
- nominated goods are incorporated in a piece of equipment that may take more than 12 months to manufacture before it is sent overseas.

Please contact your local AusIndustry Office if you wish to request an extension of time. You will need to make a written request for the extension.

5.3 Nominated goods sold to another party before export

Nominated goods imported under a Tradex order may be sold prior to export to another party in Australia. However, if any of the requirements of the Act or Regulations are not met, and it results in a Tradex liability, this must be paid by the Tradex order holder.

It remains the holder's responsibility to ensure that appropriate records are available to trace the goods through to export, and are produced if required by an AusIndustry authorised officer. It is an offence under the Act to fail to keep required records or to fail to comply with a requirement of an authorised officer.

5.4 How long does a Tradex order remain valid?

Your Tradex order remains current unless it is revoked at your request or revoked or suspended by AusIndustry.

We may revoke your Tradex order in any of the following circumstances:

a. upon your request
b. if you die, or, in the case of a registered body corporate or incorporated association, you are deregistered or dissolved
c. if, after reasonable attempts have been made to contact you, you have failed to respond or cannot be contacted
d. if AusIndustry becomes aware that:
   - you have not complied with a core criterion for holding a Tradex order
   - you gave information or a document to the Secretary or an authorised officer in relation to a Tradex order that you knew to be false or misleading in a material particular
   - you have failed to pay Tradex duty as required by the Act.

Before revoking your Tradex order, we would notify you of our intention to revoke the order, including our reasons. You would then have 28 days to provide evidence that the circumstances prompting the revocation do not exist.

AusIndustry may suspend your Tradex order if it gives you such a notice on the basis of disqualifying circumstances or if it considers that you no longer intend to export nominated goods within the required time.
5.5 Record Keeping Requirements

As discussed above, in order to obtain your Tradex order, and to be entitled to continue to hold it, you must ensure that there are in place adequate record keeping and accounting systems in respect of the nominated goods until the time they are exported (these records must be retained for a period - see below).

If a third party is to export the goods, it is your responsibility as a holder to ensure that appropriate records are available to you to trace the goods through to export.

Having in place adequate record keeping and accounting systems is an essential requirement for the grant of a Tradex order, and for you to continue to hold an order. Failure to have such systems in place at any time may result in revocation of your Tradex order. It is also an offence under the Act to fail to keep required records.

The Act requires holders to keep, or to have kept on their behalf, records that contain the full particulars of the entry of the goods and all subsequent dealings with, or things done in respect of, the goods by the holder. The required records include particulars of:

- any incorporation of the goods in other goods
- the storage of the goods, or of any goods in which they are incorporated, while they are in the possession, custody or ownership of the holder
- if the goods, or any goods in which they are incorporated, are consumed or used in Australia by the holder—the consumption or use
- if the goods, or any goods in which they are incorporated, are disposed of, or otherwise dealt with, by the holder for the purpose of being consumed or used by any other person in Australia—the disposal or other dealing
- the exportation of the goods or of any goods in which they are incorporated
- any payment of Tradex duty in respect of the goods.

These records must be in English and be kept at a place in Australia. They must be kept for 5 years after you last do anything in relation to the goods, or you last request or direct that something be done in relation to the goods (this starting point may be the day that you export, use or consume the goods).

AusIndustry's role is to monitor compliance with the Tradex Scheme and, as such, Authorised Officers can require the Tradex order holder to:

- make available for examination specified documents pertaining to goods imported using the Tradex order
- demonstrate the operation of any record-keeping or accounting system pertaining to the goods
- examine and to make and retain copies of any documents pertaining to goods imported using the Tradex order
- examine any goods imported using the Tradex order
- require the holder, an agent of the holder, or an employee of the holder or agent, to answer any questions about any of the relevant documents, the record-keeping system or the goods imported using the Tradex order
- permit inspection of any premises where the goods are stored or manufactured.

The holder must provide the authorised officer with all reasonable facilities for the effective exercise of the officer's powers. An authorised officer must show his/her formal identity card if requested to do so.
6  When is a Tradex Order Holder Liable to Pay Tradex Duty?

Tradex duty is the equivalent of the Customs duty that would have been payable at the time of importation. It becomes payable when something happens with the goods that is not consistent with the goods continuing to attract the benefits provided by the Tradex Scheme (e.g. the goods are not exported within the required time period or they are used or consumed in Australia in a way that is not permitted).

You are obliged to calculate your own Tradex duty liability and to pay it to AusIndustry. If you have a Tradex duty liability, the Act requires you to pay it within 28 days of the event which gave rise to the liability, unless an extension of time or other arrangement has been approved by AusIndustry. A failure to pay Tradex duty within the required time is an offence under the Act.

You will become liable to pay Tradex duty in respect of nominated goods in any of the following circumstances:

- you consume or use nominated goods in Australia
- you sell or dispose of nominated goods for the purposes of the goods being consumed or used in Australia by another person (other than as permitted by the Regulations)
- a requirement of the Regulations has not been met in relation to the nominated goods
- the nominated goods are not exported within the required period (i.e. within one year of their entry or as extended with AusIndustry’s approval) and this was not because of accidental damage to, or destruction of, the goods.

The Regulations specify exceptions where consumption or use of nominated goods in Australia is permitted. You should consider whether any of these circumstances apply when determining your Tradex duty liability. The circumstances include:

- accidental damage occurring in Australia
- accidental destruction occurring in Australia
- inspection or exhibition in Australia
- incidental use (e.g. product testing) that occurs immediately before export.

If any other type of consumption or use occurs in relation to the nominated goods, the goods would be considered to be consumed or used for the purposes of the Act and so attract a Tradex duty liability.

If you are unsure as to how to calculate your Tradex duty liability, please contact an AusIndustry Office through the Contact Centre on 13 28 46.

If you are liable for Tradex duty, other taxes, including GST, may also become payable. The tax would be payable to the particular agency responsible for its administration. For example, GST would need to be accounted for, as required by the particular circumstances, in the holder’s periodical Business Activity Statement sent to the Australian Tax Office.

7  Offences

The Act provides a range of offences that support the operation of the Tradex Scheme by attaching the possibility of criminal sanction to some kinds of non-compliance. You should ensure you are familiar with these offences to ensure that you do not expose yourself to prosecution and penalty.

Under the Act, a person is guilty of an offence if:

- as a holder of a Tradex order, the person fails to notify the Secretary within 14 days of a change in any of the particulars entered in the Tradex Register
• as a holder of a Tradex order, the person fails to notify the Secretary within 7 days of becoming ineligible to hold a Tradex order
• as a holder of a Tradex order, the person fails to pay Tradex duty within 28 days of becoming liable to pay it
• as a holder of a Tradex order, the person fails to keep records as required by section 22 of the Act
• a person fails to comply with a requirement made by an Authorised Officer under section 24
• as occupier of premises entered by an Authorised Officer, the occupier fails to provide the officer with all reasonable facilities and assistance for the effective exercise of the officer's powers, or
• a person provides false or misleading statements to an Authorised Officer, or makes false or misleading documents available to the Secretary or an Authorised Officer.

8 Penalties
Penalties can be applied in relation to all the above mentioned offences. The maximum penalty varies in relation to each offence, ranging from 10-60 penalty units ($180 per unit at the time this Guide was updated), with some offences carrying possible imprisonment.

Payment of a penalty for an offence under the Act does not remove any obligation to pay Tradex duty for any associated breach of the Act.

If the Secretary has reason to believe that the holder of a Tradex order has committed the offence of failing to pay a Tradex duty liability within the applicable period, the Secretary may issue an infringement notice in lieu of initiating proceedings to have the matter dealt with by a court. The notice will specify a penalty, which must be paid in addition to the outstanding Tradex duty. The penalty is an amount equal to one fifth of the Tradex duty that was not paid.

If an infringement notice is issued and remains unpaid for 28 days, the Secretary may seek to have the matter prosecuted in court.

9 Use and Disclosure of Tradex Information
AusIndustry will use the information provided in the application form and by participants in the program for the purposes of discharging its functions under the program, and for related purposes. These functions include determining eligibility for assistance under the program, compliance activities and evaluation. The Department of Industry, Innovation and Science (“Department”) may also use information received from applicants and participants in any other legitimate departmental business.

While AusIndustry will seek to protect sensitive information from disclosure to external parties, disclosure of some confidential information may occur. Confidential information may be disclosed to:
• the Auditor-General
• Department of Home Affairs
• a third party contractor engaged by the Department for audit-related purposes, or for the purposes of providing other advice to the Department
• other Commonwealth agencies for governmental, compliance and law enforcement purposes

Confidential information may also be released if the Department is required or permitted by law to do so (for example, the Department may be required to provide information in response to a resolution of Parliament or an order of a Court), or where consent to release the information is obtained prior to its release.
Australian New Zealand Standard Industry Classification

**Australian New Zealand Standard Industry Classification (ANZSIC) Group Codes (3-digit, 2006)**

**Agriculture, Forestry and Fishing**
- 011 Nursery and Floriculture Production
- 012 Mushroom and Vegetable Growing
- 013 Fruit and Tree Nut Growing
- 014 Sheep, Beef Cattle and Grain Farming
- 015 Other Crop Growing
- 016 Dairy Cattle Farming
- 017 Poultry Farming
- 018 Deer Farming
- 019 Other Livestock Farming
- 020 Aquaculture
- 030 Forestry and Logging
- 041 Fishing
- 042 Hunting and Trapping
- 051 Forestry Support Services
- 052 Agriculture and Fishing Support Services

**Mining**
- 060 Coal Mining
- 070 Oil and Gas Extraction
- 080 Metal Ore Mining
- 091 Construction Material Mining
- 099 Other Non-Metallic Mineral Mining and Quarrying
- 101 Exploration
- 109 Other Mining Support Services

**Manufacturing**
- 111 Meat and Meat Product Manufacturing
- 112 Seafood Processing
- 113 Dairy Product Manufacturing
- 114 Fruit and Vegetable Processing
- 115 Oil and Fat Manufacturing
- 116 Grain Mill and Cereal Product Manufacturing
- 117 Bakery Product Manufacturing
- 118 Sugar and Confectionery Manufacturing
- 119 Other Food Product Manufacturing
- 121 Beverage Manufacturing
- 122 Cigarette and Tobacco Product Manufacturing
- 131 Textile Manufacturing
- 132 Leather Tanning, Fur Dressing and Leather Product Manufacturing
- 133 Textile Product Manufacturing
- 134 Knitted Product Manufacturing
- 135 Clothing and Footwear Manufacturing
- 136 Log Sawmilling and Timber Dressing
- 149 Other Wood Product Manufacturing
- 151 Pulp, Paper and Paperboard Manufacturing
- 152 Converted Paper Product Manufacturing
- 161 Printing and Printing Support Services
- 162 Reproduction of Recorded Media
- 170 Petroleum and Coal Product Manufacturing
- 181 Basic Chemical Manufacturing
- 182 Basic Polymer Manufacturing
- 183 Fertiliser and Pesticide Manufacturing
- 184 Pharmaceutical and Medicinal Product Manufacturing
- 185 Cleaning Compound and Toiletry Preparation Manufacturing
- 189 Other Basic Chemical Product Manufacturing
- 191 Polymer Product Manufacturing
- 192 Natural Rubber Product Manufacturing
- 201 Glass and Glass Product Manufacturing
- 202 Ceramic Product Manufacturing
- 203 Cement, Lime, Plaster and Concrete Product Manufacturing
- 209 Other Non-Metallic Mineral Product Manufacturing
- 211 Basic Ferrous Metal Manufacturing
- 212 Basic Ferrous Metal Product Manufacturing
- 213 Basic Non-Ferrous Metal Manufacturing
- 214 Basic Non-Ferrous Metal Product Manufacturing
- 221 Iron and Steel Forging
- 222 Structural Metal Product Manufacturing
- 223 Metal Container Manufacturing
- 224 Sheet Metal Product Manufacturing (except Metal Structural and Container Products)
- 229 Other Fabricated Metal Product Manufacturing
- 231 Motor Vehicle and Motor Vehicle Part Manufacturing
- 239 Other Transport Equipment Manufacturing
- 241 Professional and Scientific Equipment Manufacturing
- 242 Computer and Electronic Equipment Manufacturing
- 243 Electrical Equipment Manufacturing
- 244 Domestic Appliance Manufacturing
- 245 Pump, Compressor, Heating and Ventilation Equipment Manufacturing
- 246 Specialised Machinery and Equipment Manufacturing
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<td>424</td>
<td>Recreational Goods Retailing</td>
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<td>425</td>
<td>Clothing, Footwear and Personal Accessory Retailing</td>
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<td>426</td>
<td>Department Stores</td>
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<td>427</td>
<td>Pharmaceutical and Other Store-Based Retailing</td>
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<td>431</td>
<td>Non-Store Retailing</td>
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<td>432</td>
<td>Retail Commission-Based Buying and/or Selling</td>
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<td>440</td>
<td>Accommodation</td>
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<td>451</td>
<td>Cafes, Restaurants and Takeaway Food Services</td>
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<td>452</td>
<td>Pubs, Taverns and Bars</td>
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<td>453</td>
<td>Clubs (Hospitality)</td>
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<td>461</td>
<td>Road Freight Transport</td>
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<td>462</td>
<td>Road Passenger Transport</td>
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<td>Rail Freight Transport</td>
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<td>Rail Passenger Transport</td>
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<td>Water Freight Transport</td>
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**Information Media and Telecommunications**

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<tr>
<td>541</td>
<td>Newspaper, Periodical, Book and Directory Publishing</td>
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<td>542</td>
<td>Software Publishing</td>
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<td>551</td>
<td>Motion Picture and Video Activities</td>
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<td>Sound Recording and Music Publishing</td>
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<td>561</td>
<td>Radio Broadcasting</td>
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<td>570</td>
<td>Internet Publishing and Broadcasting</td>
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<td>Telecommunications Services</td>
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<td>Internet Service Providers and Web Search Ports</td>
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<td>592</td>
<td>Data Processing, Web Hosting and Electronic Information Storage Services</td>
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<td>601</td>
<td>Libraries and Archives</td>
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<td>Other Information Services</td>
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**Financial and Insurance Services**

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<td>622</td>
<td>Depository Financial Intermediation</td>
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<td>Non-Depository Financing</td>
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<td>Financial Asset Investing</td>
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<td>Superannuation Funds</td>
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<td><strong>Rental, Hiring and Real Estate Services</strong></td>
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<td>Motor Vehicle and Transport Equipment Rental and Hiring</td>
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<td>Farm Animal and Bloodstock Leasing</td>
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<td>663</td>
<td>Other Goods and Equipment Rental and Hiring</td>
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<td>664</td>
<td>Non-Financial Intangible Assets (Except Copyrights) Leasing</td>
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<td><strong>Professional, Scientific and Technical Services</strong></td>
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<td>Scientific Research Services</td>
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<td>Architectural, Engineering and Technical Services</td>
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<td>Legal and Accounting Services</td>
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<td>Advertising Services</td>
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<td>Market Research and Statistical Services</td>
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<td>Management and Related Consulting Services</td>
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<td>Veterinary Services</td>
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<td>Other Professional, Scientific and Technical Services</td>
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<td>Computer System Design and Related Services</td>
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<td><strong>Administrative and Support Services</strong></td>
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<td>Employment Services</td>
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<td>Travel Agency and Tour Arrangement Services</td>
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<td>Other Administrative Services</td>
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<td>Building Cleaning, Pest Control and Gardening Services</td>
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<td>Central Government Administration</td>
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<td>Adult, Community and Other Education</td>
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<td>Hospitals</td>
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<td>Pathology and Diagnostic Imaging Services</td>
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<td>Allied Health Services</td>
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<td>Residential Care Services</td>
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<td>Other Social Assistance Services</td>
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<td><strong>Arts and Recreation Services</strong></td>
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<td>891</td>
<td>Museum Operation</td>
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<td>Parks and Gardens Operations</td>
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<td>Creative and Performing Arts Activities</td>
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<td>Sports and Physical Recreation Activities</td>
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<td>Horse and Dog Racing Activities</td>
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<td>Amusement and Other Recreation Activities</td>
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<td>Automotive Repair and Maintenance</td>
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<td>Machinery and Equipment Repair and Maintenance</td>
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<td>Other Repair and Maintenance</td>
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<td>Personal Care Services</td>
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<td>Funeral, Crematorium and Cemetery Services</td>
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<td>Other Personal Services</td>
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<td>Religious Services</td>
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<td>955</td>
<td>Civic, Professional and Other Interest Group Services</td>
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<tr>
<td>960</td>
<td>Private Households Employing Staff and Undifferentiated Goods- and Service-Producing Activities of Households for Own Use</td>
</tr>
</tbody>
</table>
Customs Tariff Act 1995

Section and Chapter Titles – Schedule 3

Section I: Live animals; animal products
1 Live animals
2 Meat and edible meat offal
3 Fish and crustaceans, molluscs and other aquatic invertebrates
4 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included
5 Products of animal origin, not elsewhere specified or included

Section II: Vegetable products
6 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
7 Edible vegetables and certain roots and tubers
8 Edible fruit and nuts; peel of citrus fruit or melons
9 Coffee, tea, mate and spices
10 Cereals
11 Products of the milling industry; malt; starches; inulin; wheat gluten
12 Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder
13 Lac; gums, resins and other vegetable saps and extracts
14 Vegetable plaiting materials; vegetable products not elsewhere specified or included

Section III: Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes
15 Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes

Section IV: Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes
16 Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates
17 Sugars and sugar confectionery
18 Cocoa and cocoa preparations
19 Preparations of cereals, flour, starch or milk; pastrycooks' products
20 Preparations of vegetables, fruit, nuts or other parts of plants
21 Miscellaneous edible preparations
22 Beverages, spirits and vinegar
23 Residues and waste from the food industries; prepared animal fodder
24 Tobacco and manufactured tobacco substitutes

Section V: Mineral products
25 Salt; sulphur; earths and stone; plastering materials, lime and cement
26 Ores, slag and ash
27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

Section VI: Products of the chemical or allied industries
28 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes
29 Organic chemicals
30 Pharmaceutical products
31 Fertilisers
32 Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks
33 Essential oils and resinoids; perfumery, cosmetic or toilet preparations
34 Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, “dental waxes” and dental preparations with a basis of plaster
35 Albuminoidal substances; modified starches; glues; enzymes
36 Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations
37 Photographic or cinematographic goods
38 Miscellaneous chemical products

Section VII: Plastics and articles thereof; rubber and articles thereof
39 Plastics and articles thereof
40 Rubber and articles thereof

Section VIII: Raw hides and skins, leather, furskins and articles thereof; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)
41 Raw hides and skins (other than furskins) and leather
42 Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)
43 Furskins and artificial fur; manufactures thereof

Section IX: Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork
44 Wood and articles of wood; wood charcoal
45 Cork and articles of cork
46 Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

Section X: Pulp of wood or of other fibrous cellulosic material; Recovered (waste and scrap) paper or paperboard; paper and paperboard and articles thereof
47 Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard
48 Paper and paperboard; articles of paper pulp, of paper or of paperboard
49 Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans

Section XI: Textiles and textile articles
50 Silk
51 Wool, fine or coarse animal hair; horsehair yarn and woven fabric
52 Cotton
53 Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn
54 Man-made filaments
55 Man-made staple fibres
56 Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof
57 Carpets and other textile floor coverings
58 Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery
59 Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use
60 Knitted or crocheted fabrics
61 Articles of apparel and clothing accessories, knitted or crocheted
62 Articles of apparel and clothing accessories, not knitted or crocheted
63 Other made up textile articles; sets; worn clothing and worn textile articles; rags

Section XII: Footwear, headgear, umbrellas, sun umbrellas, walkingsticks, seat-sticks, whips, riding-crops, and parts thereof; prepared feathers and articles made therewith; artificial flowers; articles of human hair
64 Footwear, gaiters and the like; parts of such articles
65 Headgear and parts thereof
66 Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof
67 Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair

Section XIII: Articles of stone, plaster, cement, asbestos, mica or similar materials; ceramic products; glass and glassware
68 Articles of stone, plaster, cement, asbestos, mica or similar materials
69 Ceramic products
70 Glass and glassware

Section XIV: Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coin
71 Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin

Section XV: Base metals and articles of base metal
72 Iron and steel
73 Articles of iron or steel
74 Copper and articles thereof
75 Nickel and articles thereof
76 Aluminium and articles thereof
78 Lead and articles thereof
79 Zinc and articles thereof
80 Tin and articles thereof
81 Other base metals; cermets; articles thereof
82 Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal
83 Miscellaneous articles of base metal

Section XVI: Machinery and mechanical appliances; electrical equipment; parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles
84 Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof
85 Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles
Section XVII: Vehicles, aircraft, vessels and associated transport equipment

86 Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds
87 Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof
88 Aircraft, spacecraft, and parts thereof
89 Ships, boats and floating structures

Section XVIII: Optical, photographic, cinematographic, measuring; checking, precision, medical or surgical instruments and apparatus; clocks and watches; musical instruments; parts and accessories thereof

90 Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof
91 Clocks and watches and parts thereof
92 Musical instruments; parts and accessories of such articles

Section XIX: Arms and ammunition; parts and accessories thereof

93 Arms and ammunition; parts and accessories thereof

Section XX: Miscellaneous manufactured articles

94 Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings
95 Toys, games and sports requisites; parts and accessories thereof
96 Miscellaneous manufactured articles

Section XXI: Works of art, collectors’ pieces and antiques

97 Works of art, collectors’ pieces and antiques