

1987-88-89

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA
HOUSE OF REPRESENTATIVES

Presented and read a first time, 4 May 1989

(Minister for Science, Customs and Small Business)

A BILL

FOR

An Act to amend the *Customs Tariff Act 1987*

BE IT ENACTED by the Queen, and the Senate and the House of Representatives of the Commonwealth of Australia, as follows:

Short title etc.

5 1. (1) This Act may be cited as the *Customs Tariff Amendment Act (No. 2) 1989*.

(2) In this Act, "Principal Act" means the *Customs Tariff Act 1987*¹.

Commencement

2. (1) Sections 1 and 2 commence on the day on which this Act receives the Royal Assent.

10 (2) Subsection 3 (1) shall be taken to have commenced on 4 February 1989.

(3) Subsection 3 (2) and section 8 shall be taken to have commenced on 15 February 1989.

- (4) Subsection 3 (3) and section 10 commence on 1 July 1989.
- (5) Section 4 shall be taken to have commenced on 1 January 1988.
- (6) Section 5 shall be taken to have commenced on 1 July 1988.
- (7) Section 6 shall be taken to have commenced on 14 October 1988.
- (8) Section 7 shall be taken to have commenced on 25 January 1989. 5
- (9) Section 9 shall be taken to have commenced on 1 March 1989.

Indexation of rates of duty

- 3. (1) Section 26 of the Principal Act is amended:
 - (a) by inserting “(other than the amount of \$0.027)” after “money” in subsection (1); 10
 - (b) by omitting “2203.00.11” from Column 1 of the Table in subsection (1) and substituting “2203.00.10”;
 - (c) by omitting “2203.00.19” from Column 1 of that Table;
 - (d) by omitting “1 (D)” from Column 2 of that Table.
- (2) Section 26 of the Principal Act is amended: 15
 - (a) by inserting “2710.00.19” after “2707.50.10” in Column 1 of the Table in subsection (1);
 - (b) by inserting “11 (G) (2)” after “11 (B) (3)” in Column 2 of that Table.
- (3) Section 26 of the Principal Act is amended by omitting subsection (2). 20

Amendments of Schedules 2, 3 and 4 having effect from 1 January 1988

- 4. The Principal Act is amended as set out in Schedule 1.

Amendments of Schedules 3 and 4 having effect from 1 July 1988

- 5. The Principal Act is amended as set out in Schedule 2. 25

Amendment of Schedule 3 having effect from 14 October 1988

- 6. The Principal Act is amended as set out in Schedule 3.

Amendment of Schedule 3 having effect from 25 January 1989

- 7. The Principal Act is amended as set out in Schedule 4.

Amendment of Schedule 3 having effect from 15 February 1989 30

- 8. The Principal Act is amended as set out in Schedule 5.

Amendments of Schedules 3, 4 and 5 having effect from 1 March 1989

- 9. The Principal Act is amended as set out in Schedule 6.

Amendments of Schedules 3 and 4 having effect from 1 July 1989

- 10. The Principal Act is amended as set out in Schedule 7. 35

SCHEDULE 1

Section 4

AMENDMENTS HAVING EFFECT FROM 1 JANUARY 1988

Amendments of Schedule 2

1. Omit Rule 5 (a), substitute:

"(a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;"

2. Omit Rule 6, substitute:

"6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires."

Amendment of Schedule 3

Omit 6308.00.90, substitute:

"6308.00.90 - - - Other 15%
DC: 10%".

Amendment of Part III of Schedule 4

Omit the Table to item 42A, substitute:

"THE TABLE

8901.10.90	8903.92.90
8901.20.90	8903.99.90
8901.30.90	8904.00.90
8901.90.90	8905.10.90
8902.00.90	8905.20.90
8903.91.90	8906.00.90".

SCHEDULE 2

Section 5

AMENDMENTS HAVING EFFECT FROM 1 JULY 1988

Amendments of Schedule 3

1. Omit 1702.50.00, substitute:

"1702.50.00 - Chemically pure fructose Free".

2. Omit 4814.20.00, substitute:

"4814.20.00 - Wallpaper and similar wall coverings, consisting of paper coated 14%
or covered, on the face side, with a grained, embossed, coloured, DC: 9%
design-printed or otherwise decorated layer of plastics CAN: 9%
From 1 June 1989 15%
DC: 10%
CAN: 10%".

3. Omit 5307.10.00 and 5307.20.00, substitute:

"5307.10.00 - Single 14%
FI:4%
DC: 9%
From 1 March 1989 15%
DC: 10%
14%
FI: 4%
DC: 9%
From 1 March 1989 15%
DC: 10%".

5307.20.00 - Multiple (folded) or cabled

SCHEDULE 2—continued

4. Omit 5909.00.10, substitute:
 "5909.00.10 - - - Having an internal diameter not exceeding 110 mm 14%
 DC: 9%
 From 1 March 1989 15%
 DC: 10%".

Amendment of Part III of Schedule 4

Omit item 40D, substitute:

- "40D Goods classified under 5703 of Schedule 3, as prescribed by by-law, entered for home consumption on or before 28 February 1989 Free".

SCHEDULE 3

Section 6

AMENDMENT HAVING EFFECT FROM 14 OCTOBER 1988**Amendment of Schedule 3**

Omit 9616.10.00, substitute:

- "9616.10 - Scent sprays and similar toilet sprays, and mounts therefor:
 9616.10.10 - - - Manually operated, having a ferrule or screw cap fitting not exceeding 20 mm internal diameter and an output of 0.14 ml or less per spray action Free
 9616.10.90 - - - Other 14%
 DC: 9%
 From 1 July 1989 13%
 DC: 8%
 From 1 July 1990 12%
 DC: 7%
 From 1 July 1991 11%
 DC: 6%
 From 1 July 1992 10%
 DC: 5%".

SCHEDULE 4

Section 7

AMENDMENT HAVING EFFECT FROM 25 JANUARY 1989**Amendment of Schedule 3**

Omit 8609.00.00, substitute:

- "8609.00.00 CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT Free".

SCHEDULE 5

Section 8

AMENDMENT HAVING EFFECT FROM 15 FEBRUARY 1989

Amendment of Schedule 3

Omit 2710.00.10, substitute:

"2710.00.1	- - - Crudes, topped or enriched:	
2710.00.11	- - - - Goods, as follows:	Free
	(a) enriched crudes;	
	(b) topped crudes for use as a petroleum refinery feedstock at a factory specified in a licence granted pursuant to section 34 of the <i>Excise Act 1901</i>	
2710.00.19	- - - - Other	\$0.04644/L NZ:\$0.04644/L PNG:\$0.04644/L FI:\$0.04644/L DC:\$0.04644/L".

SCHEDULE 6

Section 9

AMENDMENTS HAVING EFFECT FROM 1 MARCH 1989

Amendments of Schedule 3

1. Omit 4205.00.10, substitute:

"4205.00.10	- - - Parts of coats, jackets, and the like	From 1 July 1995	Sch.5 55% DC:50%".
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2. Omit 5609, substitute:

"5609.00.00	ARTICLES OF YARN, STRIP OR THE LIKE OF 5404 OR 5405.00.00, TWINE, CORDAGE, ROPE OR CABLES, NOT ELSEWHERE SPECIFIED OR INCLUDED		25% DC:20%".
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3. Omit 5705.00.30 and 5705.00.90, substitute:

"5705.00.30	- - - Goods of felt		15% DC:10% CAN:6% 37.5% DC:30% CAN:27.5%
5705.00.90	- - - Other	From 1 March 1990	35% DC:30% CAN:25%".
4. Omit 5909.00.10, substitute:

"5909.00.10	- - - Having an internal diameter not exceeding 110 mm		15% DC:10%".
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5. Omit 6114.90.10, substitute:

"6114.90.10	- - - Of elastic fabric, containing less than 10% by weight of elastic content		65% NZ:55% DC:60% 60% NZ:50% DC:55%
		From 1 March 1990	60% NZ:50% DC:55%
		From 1 July 1990	60% DC:55%
		From 1 March 1991	55% DC:50%".
6. Omit 6115.20.00, substitute:

"6115.20.00	- Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex		25% DC:20%".
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SCHEDULE 6—continued

7. Omit 6306, substitute:

"6306	TARPAULINS, AWNINGS AND SUNBLINDS; TENTS; SAILS FOR BOATS, SAILBOARDS OR LANDCRAFT; CAMPING GOODS:	
6306.1	- Tarpaulins, awnings and sunblinds:	
6306.11.00	- - Of cotton	25% DC:20%
6306.12.00	- - Of synthetic fibres	25% DC:20%
6306.19.00	- - Of other textile materials	25% DC:20%
6306.2	- Tents:	
6306.21.00	- - Of cotton	25% DC:20%
6306.22.00	- - Of synthetic fibres	CAN:17.5% 25% DC:20%
6306.29.00	- - Of other textile materials	CAN:17.5% 25% DC:20% CAN:17.5%
6306.3	- Sails:	
6306.31.00	- - Of synthetic fibres	15% DC:10%
6306.39.00	- - Of other textile materials	15% DC:10%
6306.4	- Pneumatic mattresses:	
6306.41.00	- - Of cotton	25% DC:20%
6306.49.00	- - Of other textile materials	25% DC:20%
6306.9	- Other:	
6306.91.00	- - Of cotton	25% DC:20%
6306.99.00	- - Of other textile materials	25% DC:20%".

8. Omit 6406.99.90, substitute:

"6406.99.90	- - - Other	Sch.5 35% DC:30%".
	From 1 July 1995	

Amendment of Part III of Schedule 4

Omit items 40A to 40D, substitute:

"40A	Fabrics, as prescribed by by-law, being fabrics classified under a heading of Schedule 3 specified in the Table below:	Free
	THE TABLE	
	5007 5211 5512 5516 5208 5212 5513 5903 5209 5407 5514 5907.00.00 5210 5408 5515 6002	
40B	Yarns, other than wool carpet yarns, for use otherwise than in the further manufacture of yarns, as prescribed by by-law	Free
40C	Industrial crafts, as prescribed by by-law, as follows:	Free
	(a) bed linen;	
	(b) bed spreads;	
	(c) cushion covers;	
	(d) facewashers (other than goods of knitted or crocheted terry towelling or similar knitted terry fabrics);	
	(e) placemats;	
	(f) quilts;	
	(g) serviettes;	
	(h) table linen,	
	being goods classified under a heading of Schedule 3 specified in the Table below, entered for home consumption on or before 30 June 1995:	
	THE TABLE	
	6302 6303 6304 6307	
40D	Fabrics, as prescribed by by-law, being fabrics classified under a heading of Schedule 3 specified in the Table below, entered for home consumption on or before 30 June 1995:	40% DC:35%

SCHEDULE 6—continued

		THE TABLE					
		5208	5212	5512	5515		
		5210	5407	5513	5516		
		5211	5408	5514			
40E	Fabrics, as prescribed by by-law, being fabrics classified under a heading of Schedule 3 specified in the Table below, entered for home consumption on or before 30 June 1995:					8%	DC:3%
		THE TABLE					
		3921	5512	5515	6001		
		5407	5513	5516			
		5408	5514	5903			
						From 1 March 1990	16%
							DC:11%
						From 1 March 1991	24%
							DC:19%
						From 1 March 1992	32%
							DC:27%
						From 1 March 1993	40%
							DC:35%
40F	Goods classified under 5703 of Schedule 3, as prescribed by by-law						Free".

Amendments of Schedule 5

1. Omit Note 1, substitute:

"1.— A reference in this Schedule to "industrial crafts to which this Schedule applies" shall be read as a reference to goods that are:

- (a) textile fabrics or textile articles, including articles of apparel, that are made up from fabric or yarn, that are hand crocheted, hand knitted, hand netted or hand woven and contain not less than 90% by weight of natural fibres;
- (b) articles of apparel, other than goods made up from fabric or yarn, that are wholly, or in chief part by weight, of natural materials;
- (c) textile articles, including articles of apparel, manufactured from woven textiles printed or dyed according to:
 - (i) the traditional Batik method;
 - (ii) the traditional tie and dye method;
 - (iii) the traditional hand block printing method; or
 - (iv) the traditional kalamkari printing method; or
- (d) garments printed or dyed according to one of the above methods after making up, being goods that—
- (e) are certified by an approved authority in the country of manufacture as being made by one or more of the following processes and by no other process:
 - (i) by hand;
 - (ii) by tools held in the hand;
 - (iii) by machines powered by foot or hand; or
- (f) the Collector is satisfied are made up by one or more of the following processes and by no other process:
 - (i) by hand;
 - (ii) by tools held in the hand;
 - (iii) by machines powered by foot or hand,
 entered for home consumption on or before 31 August 1989."

2. After subitem 1G insert:

"1N — Goods, the produce or manufacture of New Zealand, as prescribed by by-law NZ:15%".

3. Omit subitem 2A, substitute:

"2A — Goods, as prescribed by by-law, entered for home consumption on or before 29 February 1992 60%
 NZ:10%
 DC:55%
 From 1 July 1990 60%
 DC:55%".

4. After subitem 2G insert:

"2N — Goods, the produce or manufacture of New Zealand, as prescribed by by-law NZ:40%".

SCHEDULE 6—continued

5. Omit subitem 3A, substitute:
- "3A - Goods, as prescribed by by-law, entered for home consumption on or before 29 February 1992
- 60%
NZ:10%
DC:55%
60%
DC:55%".
- From 1 July 1990
6. After subitem 3G insert:
- "3N - Goods, the produce or manufacture of New Zealand, as prescribed by by-law
- NZ:25%".
7. After subitem 4G insert:
- "4N - Goods, the produce or manufacture of New Zealand, as prescribed by by-law
- NZ:15%".
8. Omit item 5, substitute:
- "5 Leather coats, jackets, and the like, and parts thereof, being goods classified under a subheading of Schedule 3 specified in the Table below, entered for home consumption on or before 30 June 1995:
- THE TABLE
- | | | | |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|-------------------|
| 4203.10.10 | 4205.00.10 | | |
| 5A | - Goods, as prescribed by by-law, entered for home consumption on or before 29 February 1992 | 60%
NZ: 10%
DC: 55%
60%
DC: 55% | From 1 March 1990 |
| 5D | - Goods, as prescribed by by-law | 86%
NZ: 41%
PNG: 31%
FI: 31%
DC: 81% | |
| 5G | - Goods, as prescribed by by-law | 67%
NZ: 32%
PNG: 17%
FI: 17%
DC (except RKOR and TAIW): 57%
RKOR and TAIW: 67% | |
| 5M | - Goods, the produce or manufacture of New Zealand, as prescribed by by-law | NZ: 12% | |
| 5N | - Goods, the produce or manufacture of New Zealand, as prescribed by by-law | NZ: 17% | |
| 5S | - Industrial crafts to which this Schedule applies, as prescribed by by-law | 56%
NZ: 56%
PNG: 56%
FI: 56%
DC: 56% | |
| 5V | - Goods, as follows:
(a) of deerskin leather;
(b) of sheepskin leather or lambskin leather, other than of full grain leather,
entered for home consumption on or before 30 June 1990 | 120%
PNG: 65%
FI: 65%
DC: 115% | From 1 March 1990 |
| 5W | - Other | 110%
PNG: 55%
FI: 55%
DC: 105%
120%
NZ: 85%
PNG: 65%
FI: 65%
DC: 115% | From 1 March 1990 |
| | | 110%
PNG: 55%
FI: 55%
DC: 105% | From 1 July 1990 |

SCHEDULE 6—continued

	From 1 March 1991	100% PNG: 45% FI: 45% DC: 95%
	From 1 March 1992	90% PNG: 35% FI: 35% DC: 85%
	From 1 March 1993	80% PNG: 25% FI: 25% DC: 75%
	From 1 March 1994	70% PNG: 15% FI: 15% DC: 65%".
9. After subitem 6G insert:		
"6N	- Goods, the produce or manufacture of New Zealand, as prescribed by by-law	NZ: 15%".
10. After subitem 7G insert:		
"7N	- Goods, the produce or manufacture of New Zealand, as prescribed by by-law	NZ: 15%".
11. Omit subitem 7V, substitute:		
"7V	- Industrial overalls, entered for home consumption on or before 30 June 1990	55%, and \$4.60 each NZ: 10% PNG: \$4.60 each FI: \$4.60 each DC : 50%, and \$4.60 each
	From 1 March 1990	55%, and \$3.85 each NZ: 10% PNG: \$3.85 each FI: \$3.85 each DC : 50%, and \$3.85 each".
12. After subitem 8D insert:		
"8G	- Goods, as prescribed by by-law	50% NZ: 15% DC (except CHIN): 40% CHIN: 50%".
13. After subitem 9D insert:		
"9G	- Goods, as prescribed by by-law	50% NZ: 15% DC (except HONG): 40% HONG: 50%".
14. After subitem 10G insert:		
"10N	- Goods, the produce or manufacture of New Zealand, as prescribed by by-law	NZ: 20%".

SCHEDULE 6—continued

15. Omit item 11, substitute:

- "11 Goods, other than goods to which item 10 in this Schedule applies, having a chest measurement of less than 86 cm, and parts thereof, as follows:
- (a) playsuits, rompersuits and the like;
 - (b) sets of garments of identical composition, for babies;
 - (c) sleepwear;
 - (d) suits and ensembles;
 - (e) track suits,
- being goods classified under a subheading of Schedule 3 specified in the Table below, entered for home consumption on or before 30 June 1995:

THE TABLE

6103.11.00	6108.32.00	6203.12.00	6208.29.00
6103.12.00	6108.39.00	6203.19.00	6209.10.90
6103.19.00	6108.91.00	6203.21.00	6209.20.90
6103.21.00	6108.92.00	6203.22.00	6209.30.90
6103.22.00	6108.99.00	6203.23.00	6209.90.90
6103.23.00	6111.10.90	6203.29.00	6210.40.90
6103.29.00	6111.20.90	6204.11.00	6210.50.90
6104.11.00	6111.30.90	6204.12.00	6211.31.90
6104.12.00	6111.90.90	6204.13.00	6211.32.90
6104.13.00	6112.11.00	6204.19.00	6211.33.90
6104.19.00	6112.12.00	6204.21.00	6211.39.90
6104.21.00	6112.19.00	6204.22.00	6211.41.00
6104.22.00	6113.00.90	6204.23.00	6211.42.00
6104.23.00	6114.10.90	6204.29.00	6211.43.00
6104.29.00	6114.20.90	6207.21.00	6211.49.00
6107.21.00	6114.30.90	6207.22.00	6217.90.90
6107.22.00	6114.90.90	6207.29.00	
6107.29.00	6117.90.90	6208.21.00	
6108.31.00	6203.11.00	6208.22.00	

- 11A - Goods, as prescribed by by-law, entered for home consumption on or before 29 February 1992 60%
NZ: 10%
DC: 55%
- From 1 July 1990 60%
DC: 55%
- 11D - Goods, as prescribed by by-law 57%
NZ: 12%
PNG: 2%
FI: 2%
DC: 52%
- 11G - Goods, as prescribed by by-law 51%
NZ: 16%
PNG: 1%
FI: 1%
DC (except
CHIN and
TAIW): 41%
CHIN and
TAIW: 51%
- 11N - Goods, the produce or manufacture of New Zealand, as prescribed by by-law NZ: 15%
- 11S - Industrial crafts to which this Schedule applies, as prescribed by by-law Free
- 11V - Other 55%, and
\$1.15/garment
NZ: 20%, and
\$1.15/garment
PNG: \$1.15/
garment
FI: \$1.15/
garment
DC: 50%, and
\$1.15/garment

SCHEDULE 6—continued

From 1 March 1990	55%, and \$0.95/garment NZ: 20%, and \$0.95/garment PNG: \$0.95/ garment FI: \$0.95/ garment DC: 50%, and \$0.95/garment
From 1 July 1990	55%, and \$0.95/garment PNG: \$0.95/ garment FI: \$0.95/ garment DC: 50%, and \$0.95/garment
From 1 March 1991	55%, and \$0.75/garment PNG: \$0.75/ garment FI: \$0.75/ garment DC: 50%, and \$0.75/garment
From 1 March 1992	55%, and \$0.55/garment PNG: \$0.55/ garment FI: \$0.55/ garment DC: 50%, and \$0.55/garment
From 1 March 1993	55%, and \$0.35/garment PNG: \$0.35/ garment FI: \$0.35/ garment DC: 50%, and \$0.35/garment
From 1 March 1994	55%, and \$0.15/garment PNG: \$0.15/ garment FI: \$0.15/ garment DC: 50%, and \$0.15/garment".
16. After subitem 12G insert:	
"12N	– Goods, the produce or manufacture of New Zealand, as prescribed by by-law
	NZ: 20%".
17. Omit item 13, substitute:	
"13	Other outer garments and other sleepwear, and parts thereof, other than goods to which a previous item or item 17 in this Schedule applies, being goods classified under a subheading of Schedule 3 specified in the Table below, entered for home consumption on or before 30 June 1995:

SCHEDULE 6—continued

THE TABLE

6101.10.00	6104.52.00	6117.90.90	6204.51.00
6101.20.00	6104.53.00	6201.11.00	6204.52.00
6101.30.90	6104.59.00	6201.12.00	6204.53.00
6101.90.00	6104.61.00	6201.13.00	6204.59.00
6102.10.00	6104.62.00	6201.19.00	6204.61.90
6102.20.00	6104.63.90	6202.11.00	6204.62.90
6102.30.90	6104.69.00	6202.12.00	6204.63.90
6102.90.00	6107.21.00	6202.13.00	6204.69.90
6103.11.00	6107.22.00	6202.19.00	6208.21.00
6103.12.00	6107.29.00	6203.11.00	6208.22.00
6103.19.00	6108.31.00	6203.12.00	6208.29.00
6103.21.00	6108.32.00	6203.19.00	6209.10.90
6103.22.00	6108.39.00	6203.21.00	6209.20.90
6103.23.00	6108.91.00	6203.22.00	6209.30.90
6103.29.00	6108.92.00	6203.23.00	6209.90.90
6103.41.00	6108.99.00	6203.29.00	6210.20.00
6103.42.00	6111.10.90	6203.41.90	6210.30.00
6103.43.90	6111.20.90	6203.42.90	6210.40.90
6103.49.90	6111.30.90	6203.43.90	6210.50.90
6104.11.00	6111.90.90	6203.49.90	6211.31.90
6104.12.00	6112.11.00	6204.11.00	6211.32.90
6104.13.00	6112.12.00	6204.12.00	6211.33.90
6104.19.00	6112.19.00	6204.13.00	6211.39.90
6104.21.00	6113.00.90	6204.19.00	6211.41.00
6104.22.00	6114.10.90	6204.21.00	6211.42.00
6104.23.00	6114.20.90	6204.22.00	6211.43.00
6104.29.00	6114.30.90	6204.23.00	6211.49.00
6104.51.00	6114.90.90	6204.29.00	6217.90.90
13A	- Goods, as prescribed by by-law, entered for home consumption on or before 29 February 1992	60% NZ:10% DC:55%	
		From 1 July 1990	60% DC:55%
13D	-Goods, as prescribed by by-law	67% NZ: 22% PNG: 12% FI: 12% DC: 62%	
13G	- Goods, as prescribed by by-law	81% NZ: 46% PNG: 31% FI: 31% DC (except CHIN, HONG and TAIW): 71% CHIN, HONG and TAIW: 81%	
13N	- Goods, the produce or manufacture of New Zealand, as prescribed by by-law	NZ: 20%	
13R	- Industrial crafts to which this Schedule applies, as prescribed by by-law, entered for home consumption on or before 29 February 1992	Free	
13S	- Industrial crafts to which this Schedule applies, as prescribed by by-law	12% NZ: 12% PNG: 12% FI: 12% DC: 12%	

SCHEDULE 6—continued

13V	- Other	55%, and \$4.20/garment NZ: 20%, and \$4.20/garment PNG: \$4.20/garment FI: \$4.20/garment DC: 50%, and \$4.20/garment
	From 1 March 1990	55%, and \$3.50/garment NZ: 20%, and \$3.50/garment PNG: \$3.50/garment FI: \$3.50/garment DC: 50%, and \$3.50/garment
	From 1 July 1990	55%, and \$3.50/garment PNG: \$3.50/garment FI: \$3.50/garment DC: 50%, and \$3.50/garment
	From 1 March 1991	55%, and \$2.80/garment PNG: \$2.80/garment FI: \$2.80/garment DC: 50%, and \$2.80/garment
	From 1 March 1992	55%, and \$2.10/garment PNG: \$2.10/garment FI: \$2.10/garment DC: 50%, and \$2.10/garment
	From 1 March 1993	55%, and \$1.40/garment PNG: \$1.40/garment FI: \$1.40/garment DC: 50%, and \$1.40/garment
	From 1 March 1994	55%, and \$0.70/garment PNG: \$0.70/garment FI: \$0.70/garment DC: 50%, and \$0.70/garment".

18. Omit item 14, substitute:

"14 Goods, other than goods to which a previous item in this Schedule applies, and parts thereof, as follows:
(a) women's, girls' and babies' panties and the like;
(b) men's or boys' undergarments,
being goods classified under a subheading of Schedule 3 specified in the Table below, entered for home consumption on or before 30 June 1995:

THE TABLE

6107.11.00	6111.20.90	6207.11.00	6209.20.90
6107.12.00	6111.30.90	6207.19.00	6209.30.90
6107.19.00	6111.90.90	6207.91.00	6209.90.90
6108.21.00	6113.00.90	6207.92.00	6211.31.90
6108.22.00	6114.10.90	6207.99.00	6211.32.90
6108.29.00	6114.20.90	6208.91.00	6211.33.90
6109.10.00	6114.30.90	6208.92.00	6211.39.90
6109.90.00	6114.90.90	6208.99.00	6217.90.90
6111.10.90	6117.90.90	6209.10.90	

14A - Goods, as prescribed by by-law, entered for home consumption on or before 29 February 1992

60%
NZ: 10%
DC: 55%

From 1 July 1990

60%
DC: 55%

SCHEDULE 6—continued

14D	- Goods, as prescribed by by-law	86% NZ: 41% PNG: 31% FI: 31% DC: 81%
14G	- Goods, as prescribed by by-law	87% NZ: 52% PNG: 37% FI: 37% DC (except CHIN and HONG): 77% CHIN and HONG: 87%
14M	- Goods, the produce or manufacture of New Zealand, as prescribed by by-law	NZ: 11%
14N	- Goods, the produce or manufacture of New Zealand, as prescribed by by-law	NZ: 15%
14V	- Other	55%, and \$0.55 each NZ: 20%, and \$0.55 each PNG: \$0.55 each FI: \$0.55 each DC: 50%, and \$0.55 each
	From 1 March 1990	55%, and \$0.45 each NZ: 20%, and \$0.45 each PNG: \$0.45 each FI: \$0.45 each DC: 50%, and \$0.45 each
	From 1 July 1990	55%, and \$0.45 each PNG: \$0.45 each FI: \$0.45 each DC: 50%, and \$0.45 each
	From 1 March 1991	55%, and \$0.35 each PNG: \$0.35 each FI: \$0.35 each DC: 50%, and \$0.35 each
	From 1 March 1992	55%, and \$0.25 each PNG: \$0.25 each FI: \$0.25 each DC: 50%, and \$0.25 each
	From 1 March 1993	55%, and \$0.15 each PNG: \$0.15 each FI: \$0.15 each DC: 50%, and \$0.15 each

SCHEDULE 6—continued

		From 1 March 1994	55%, and \$0.05 each PNG: \$0.05 each FI: \$0.05 each DC: 50%, and \$0.05 each".
19.	After subitem 15G insert:		
	"15N - Goods, the produce or manufacture of New Zealand, as prescribed by by-law		NZ: 40%".
20.	After subitem 16G insert:		
	"16N - Goods, the produce or manufacture of New Zealand, as prescribed by by-law		NZ: 40%".
21.	Omit item 17, substitute:		
	"17 Goods, and parts thereof, as follows:		
	(a) of plastics;		
	(b) of rubber;		
	(c) of textile fabrics which, if imported, would be classified under 5603.00.00, 5903 or 5906 of Schedule 3;		
	being goods classified under a subheading of Schedule 3 specified in the Table below, entered for home consumption on or before 30 June 1995:		
		THE TABLE	
		3926.20.20 6111.90.90 6209.30.90 6210.40.90	
		4015.90.20 6113.00.90 6209.90.90 6210.50.90	
		6111.10.90 6117.90.90 6210.10.90 6217.90.90	
		6111.20.90 6209.10.90 6210.20.00	
		6111.30.90 6209.20.90 6210.30.00	
17A	- Goods, as prescribed by by-law, entered for home consumption on or before 29 February 1992		60% NZ: 10% DC: 55%
		From 1 July 1990	60% DC: 55%
17D	- Goods, as prescribed by by-law		55% NZ: 10% DC: 50%
17G	- Goods, as prescribed by by-law		55% NZ: 20% PNG: 5% FI: 5% DC (except HONG and TAIW): 45% HONG and TAIW: 55%
17N	- Goods, the produce or manufacture of New Zealand, as prescribed by by-law		NZ: 15%
17V	- Other		120% NZ: 85% PNG: 65% FI: 65% DC: 115%
		From 1 March 1990	110% NZ: 75% PNG: 55% FI: 55% DC: 105%
		From 1 July 1990	110% PNG: 55% FI: 55% DC: 105%
		From 1 March 1991	100% PNG: 45% FI: 45% DC: 95%

SCHEDULE 6—continued

	From 1 March 1992	90% PNG: 35% FI: 35% DC: 85%
	From 1 March 1993	80% PNG: 25% FI: 25% DC: 75%
	From 1 March 1994	70% PNG: 15% FI: 15% DC: 65%".
22.	After subitem 18G insert:	
"18N	- Goods, the produce or manufacture of New Zealand, as prescribed by by-law	NZ: 15%".
23.	Omit items 19 to 22, substitute:	
"19	Goods, and parts thereof, as follows: (a) socks, ankle-socks, sockettes and the like; (b) tights and pantyhose 44 decitex or more, being goods classified under a subheading of Schedule 3 specified in the Table below, entered for home consumption on or before 30 June 1995:	
	THE TABLE	
	6111.10.90 6115.11.99 6115.92.10	
	6111.20.90 6115.12.90 6115.93.10	
	6111.30.90 6115.19.90 6115.99.10	
	6111.90.90 6115.91.10 6117.90.90	
19A	- Goods, as prescribed by by-law, entered for home consumption on or before 29 February 1992	60% NZ: 10% DC: 55%
	From 1 July 1990	60% DC: 55%
19D	- Goods, as prescribed by by-law	55% NZ: 10% DC: 50%
19G	- Goods, as prescribed by by-law	50% NZ: 15% DC (except RKOR and TAIW): 40% RKOR and TAIW: 50%
19V	- Other	55%, and \$0.45/pair NZ: 20%, and \$0.45/pair PNG: \$0.45/ pair FI: \$0.45/ pair DC: 50%, and \$0.45/pair
	From 1 March 1990	55%, and \$0.35/pair NZ: 20%, and \$0.35/pair PNG: \$0.35/ pair FI: \$0.35/ pair DC: 50%, and \$0.35/pair

SCHEDULE 6—continued

	From 1 July 1990	55%, and \$0.35/pair PNG: \$0.35/ pair FI: \$0.35/ pair DC: 50%, and \$0.35/pair		
	From 1 March 1991	55%, and \$0.25/pair PNG: \$0.25/ pair FI: \$0.25/ pair DC: 50%, and \$0.25/pair		
	From 1 March 1992	55%, and \$0.20/pair PNG: \$0.20/ pair FI: \$0.20/ pair DC: 50%, and \$0.20/pair		
	From 1 March 1993	55%, and \$0.15/pair PNG: \$0.15/ pair FI: \$0.15/ pair DC: 50%, and \$0.15/pair		
	From 1 March 1994	55%, and \$0.10/pair PNG: \$0.10/ pair FI: \$0.10/ pair DC: 50%, and \$0.10/pair		
20	Other undergarments for women, girls and babies, and parts thereof, other than goods to which a previous item or item 24 in this Schedule applies, being goods classified under a subheading of Schedule 3 specified in the Table below, entered for home consumption on or before 30 June 1995:			
	THE TABLE			
	6108.11.00	6111.20.90	6117.90.90	6209.30.90
	6108.19.00	6111.30.90	6208.11.00	6209.90.90
	6108.91.00	6111.90.90	6208.19.00	6211.41.00
	6108.92.00	6113.00.90	6208.91.00	6211.42.00
	6108.99.00	6114.10.90	6208.92.00	6211.43.00
	6109.10.00	6114.20.90	6208.99.00	6211.49.00
	6109.90.00	6114.30.90	6209.10.90	6217.90.90
	6111.10.90	6114.90.90	6209.20.90	
20A	- Goods, as prescribed by by-law, entered for home consumption on or before 29 February 1992		60% NZ: 10% DC: 55%	
	From 1 July 1990	60% DC: 55%		
20D	- Goods, as prescribed by by-law		86% NZ: 41% PNG: 31% FI: 31% DC: 81%	

SCHEDULE 6—continued

20G	- Goods, as prescribed by by-law	87% NZ: 52% PNG: 37% FI: 37% DC (except HONG and RKOR): 77% HONG and RKOR: 87%
20M	- Goods, the produce or manufacture of New Zealand, as prescribed by by-law	NZ: 11%
20N	- Goods, the produce or manufacture of New Zealand, as prescribed by by-law	NZ: 15%
20V	- Other	55%, and \$2.30 each NZ: 20%, and \$2.30 each PNG: \$2.30 each FI: \$2.30 each DC: 50%, and \$2.30 each
	From 1 March 1990	55%, and \$1.90 each NZ: 20%, and \$1.90 each PNG: \$1.90 each FI: \$1.90 each DC: 50%, and \$1.90 each
	From 1 July 1990	55%, and \$1.90 each PNG: \$1.90 each FI: \$1.90 each DC: 50%, and \$1.90 each
	From 1 March 1991	55%, and \$1.50 each PNG: \$1.50 each FI: \$1.50 each DC: 50%, and \$1.50 each
	From 1 March 1992	55%, and \$1.10 each PNG: \$1.10 each FI: \$1.10 each DC: 50%, and \$1.10 each
	From 1 March 1993	55%, and \$0.70 each PNG: \$0.70 each FI: \$0.70 each DC: 50%, and \$0.70 each
	From 1 March 1994	55%, and \$0.30 each PNG: \$0.30 each FI: \$0.30 each DC: 50%, and \$0.30 each

SCHEDULE 6—continued

21	Footwear with uppers of leather, being goods classified under a subheading of Schedule 3 specified in the Table below, entered for home consumption on or before 30 June 1995:	
	THE TABLE	
	6403.19.00 6403.51.00 6403.99.00	
	6403.30.00 6403.59.00	
	6403.40.00 6403.91.00	
21A	- Goods, as prescribed by by-law, entered for home consumption on or before 29 February 1992	50% DC: 45%
21D	- Goods, as prescribed by by-law	90% NZ: 45% PNG: 45% FI: 45% DC: 85%
21G	- Goods, as prescribed by by-law	63% NZ: 23% PNG: 23% FI: 23% DC (except BRAZ and CHIN): 53% BRAZ and CHIN: 63%
21P	- Goods, the produce or manufacture of a Developing Country, being footwear classified under subheading 6403.59.00 of Schedule 3, not incorporating wedges or platforms, and having: (a) outer soles of leather; (b) leather heels of a depth not exceeding 20 mm; (c) leather uppers without quarters; and (d) a vamp comprising two or more separate straps, being goods made by one or more of the following processes and by no other process: (i) by hand; (ii) by non-mechanical tools held in the hand; (iii) by machines powered by foot or hand	DC: 21%
21V	- Goods, NSA, having a value of less than \$1.50/pair, other than footwear: (i) having a closed vamp (whether or not incorporating a peep toe); and (ii) that is held to the foot at the heel or ankle	45%, and \$10.50/pair DC: 40%, and \$10.50/pair
	From 1 March 1990	45%, and \$8.75/pair DC: 40%, and \$8.75/pair
	From 1 March 1991	45%, and \$7/pair DC: 40%, and \$7/pair
	From 1 March 1992	45%, and \$5.25/pair DC: 40%, and \$5.25/pair
	From 1 March 1993	45%, and \$3.50/pair DC: 40%, and \$3.50/pair
	From 1 March 1994	45%, and \$1.75/pair DC: 40%, and \$1.75/pair
21W	- Goods, NSA, having a value of less than \$1.50/pair, entered for home consumption on or before 28 February 1990	45%, and \$10.50/pair FI: \$10.50/pair PNG: \$10.50/pair DC: 40%, and \$10.50/pair

SCHEDULE 6—continued

21X	- Other	45%, and \$10.50/pair NZ: 15%, and \$10.50/pair PNG: \$10.50/pair FI: \$10.50/pair DC: 40%, and \$10.50/pair
	From 1 March 1990	45%, and \$8.75/pair PNG: \$8.75/pair FI: \$8.75/pair DC: 40%, and \$8.75/pair
	From 1 March 1991	45%, and \$7/pair PNG: \$7/pair FI: \$7/pair DC: 40%, and \$7/pair
	From 1 March 1992	45%, and \$5.25/pair PNG: \$5.25/pair FI: \$5.25/pair DC: 40%, and \$5.25/pair
	From 1 March 1993	45%, and \$3.50/pair PNG: \$3.50/pair FI: \$3.50/pair DC: 40%, and \$3.50/pair
	From 1 March 1994	45%, and \$1.75/pair PNG: \$1.75/pair FI: \$1.75/pair DC: 40%, and \$1.75/pair
22	Footwear, other than goods to which item 21 in this Schedule applies, being goods classified under a subheading of Schedule 3 specified in the Table below, entered for home consumption on or before 30 June 1995:	
	THE TABLE	
	6401.10.00 6402.20.90 6404.11.00 6405.20.90	
	6401.92.90 6402.30.00 6404.19.90 6405.90.90	
	6401.99.90 6402.91.90 6404.20.90	
	6402.19.00 6402.99.90 6405.10.90	
22A	- Goods, as prescribed by by-law, entered for home consumption on or before 29 February 1992	50% DC: 45%
22D	- Goods, as prescribed by by-law	65% NZ: 20% PNG: 20% FI: 20% DC: 60%
22G	- Goods, as prescribed by by-law	63% NZ: 23% PNG: 23% FI: 23% DC (except BRAZ and CHIN): 53% BRAZ and CHIN: 63%

SCHEDULE 6—continued

22H	- Goods, as prescribed by by-law	65% NZ: 25% PNG: 25% FI: 25% DC (except CHIN, RKOR and TAIW): 55% CHIN, RKOR and TAIW: 65%
22V	- Other, having a value of less than \$1.50/pair, entered for home consumption on or before 28 February 1990	45%, and \$6/pair PNG: \$6/pair FI: \$6/pair DC: 40%, and \$6/pair
22W	- Other	45%, and \$6/pair NZ: 15%, and \$6/pair PNG: \$6/pair FI: \$6/pair DC: 40%, and \$6/pair
	From 1 March 1990	45%, and \$5/pair PNG: \$5/pair FI: \$5/pair DC: 40%, and \$5/pair
	From 1 March 1991	45%, and \$4/pair PNG: \$4/pair FI: \$4/pair DC: 40%, and \$4/pair
	From 1 March 1992	45%, and \$3/pair PNG: \$3/pair FI: \$3/pair DC: 40%, and \$3/pair
	From 1 March 1993	45%, and \$2/pair PNG: \$2/pair FI: \$2/pair DC: 40%, and \$2/pair
	From 1 March 1994	45%, and \$1/pair PNG: \$1/pair FI: \$1/pair DC: 40%, and \$1/pair".
24. Omit subitem 24X, substitute:		
	"24X - Other	55%, and \$1.60/m ² PNG: \$1.60/m ² FI: \$1.60/m ² DC: 50%, and \$1.60/m ²
	From 1 March 1990	55%, and \$1.35/m ² PNG: \$1.35/m ² FI: \$1.35/m ² DC: 50%, and \$1.35/m ²

SCHEDULE 6—continued

From 1 March 1991	55%, and \$1.10/m ² PNG: \$1.10/m ² FI: \$1.10/m ² DC: 50%, and \$1.10/m ²
From 1 March 1992	55%, and \$0.85/m ² PNG: \$0.85/m ² FI: \$0.85/m ² DC: 50%, and \$0.85/m ²
From 1 March 1993	55%, and \$0.60/m ² PNG: \$0.60/m ² FI: \$0.60/m ² DC: 50%, and \$0.60/m ²
From 1 March 1994	55%, and \$0.35/m ² PNG: \$0.35/m ² FI: \$0.35/m ² DC: 50%, and \$0.35/m ² "

SCHEDULE 7

Section 10

AMENDMENTS HAVING EFFECT FROM 1 JULY 1989

Amendments of Schedule 3

1. Omit 2711, substitute:

"2711"	PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS:	
2711.1	- Liquefied:	
2711.11.00	- - Natural gas	Free
2711.12.00	- - Propane	Free
2711.13.00	- - Butanes	Free
2711.14.00	- - Ethylene, propylene, butylene and butadiene	Free
2711.19.00	- - Other	Free
2711.2	- In gaseous state:	
2711.21.00	- - Natural gas	Free
2711.29.00	- - Other	Free"

2. Omit 4810.3, substitute:

"4810.3	- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:	
4810.31.00	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less	15% DC: 10%
4810.32.00	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ²	15% DC: 10%
4810.39.00	- - Other	15% DC: 10%"

SCHEDULE 7—continued

Amendments of Part III of Schedule 4

1. Omit items 35B to 35D, substitute:

"35B Unmanufactured tobacco and tobacco refuse classified under 2401.10.12, 2401.20.12 or 2401.30.00 of Schedule 3, as prescribed by by-law, being:

(a) for use by a person who is a manufacturer for the purposes of the *Excise Act 1901*, and also the holder of a certificate issued by the Comptroller for the purposes of this item; and

(b) for use in the manufacture of cigarettes or of fine cut tobacco suitable for the manufacture of cigarettes, being cigarettes or fine cut tobacco that will contain Australian grown tobacco leaf,

entered for home consumption on or before 30 September 1995

\$0.47/kg
DC: \$0.47/kg,
less 5%

35C Unmanufactured tobacco and tobacco refuse classified under 2401.10.13, 2401.20.13 or 2401.30.00 of Schedule 3, as prescribed by by-law, being:

(a) for use by a person who is a manufacturer for the purposes of the *Excise Act 1901*, and also the holder of a certificate issued by the Comptroller for the purposes of this item; and

(b) for use in the manufacture of tobacco (other than snuff, cigarettes or fine cut tobacco suitable for the manufacture of cigarettes), being tobacco that will contain Australian grown tobacco leaf,

entered for home consumption on or before 30 September 1995

\$0.33/kg
DC: \$0.33/kg,
less 5%".

2. After item 43 insert:

"44 Goods, being goods classified under a subheading specified in column 1 of the Table to section 26 of this Act, for use in the manufacture of excisable goods in terms of section 24 of the *Excise Act 1901*

The difference between the rate of duty set out in the third column of a subheading so specified and the rate of duty for the excise item specified in column 2 of the Table to section 26 of this Act opposite to that subheading, set out in the third column of that item in the Schedule to the *Excise Tariff Act 1921*".

NOTE

1. No. 82, 1987, as amended. For previous amendments, see Nos. 43 and 147 1987, Nos. 60 and 68, 1988; and No. 1989.

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