



Australian Government
Department of Industry,
Innovation and Science

Business

business.gov.au
13 28 46
Delivered by AusIndustry™



Customer Information Guide

Tradex Scheme

Version October 2015

Contents

| | | |
|----------|--|-----------|
| 1 | About the Tradex Scheme | 3 |
| 1.1 | How this guide may be used..... | 3 |
| 2 | Introduction to Tradex | 3 |
| 3 | Eligibility Criteria | 4 |
| 3.1 | Who Can Apply | 4 |
| 3.2 | Tradex Application Eligibility Criteria | 4 |
| 3.3 | Nominated (Eligible) Goods..... | 4 |
| 3.4 | Eligibility Criteria required to retain a Tradex order..... | 4 |
| 3.5 | Requirements of Tradex Act and Regulations in respect of nominated goods..... | 5 |
| 4 | How to Apply for a Tradex Order | 5 |
| 4.1 | Application Form | 5 |
| 4.2 | Identify goods to be imported (nominated goods)..... | 5 |
| 4.3 | What if there is uncertainty as to how much of a consignment will be exported?..... | 5 |
| 4.4 | What happens once an application is lodged? | 6 |
| 4.5 | What if an application is refused? | 6 |
| 5 | Use of a Tradex Order | 6 |
| 5.1 | Changing nominated goods on a Tradex order | 8 |
| 5.2 | Extension of time to export goods..... | 8 |
| 5.3 | Nominated goods sold to another party before export | 8 |
| 5.4 | How long does a Tradex order remain valid? | 8 |
| 5.5 | Record Keeping Requirements..... | 9 |
| 6 | When is a Tradex Order Holder Liable to Pay Tradex Duty? | 10 |
| 7 | Offences | 11 |
| 8 | Penalties | 11 |
| 9 | Use and Disclosure of Tradex Information | 11 |
| | Australian New Zealand Standard Industry Classification | 13 |
| | Australian New Zealand Standard Industry Classification (ANZSIC) Group Codes (3–digit, 2006) | 13 |
| | Customs Tariff Act 1995 | 16 |
| | Section and Chapter Titles – Schedule 3..... | 16 |

1 About the Tradex Scheme

The [Tradex Scheme Act 1999](#)¹ ("the Act") provides the authority for the Tradex Scheme. The [Tradex Scheme Regulations 2008](#)² ("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 Immigration and Border Protection control, unless an extension of time has been granted).

The Tradex Scheme offers an alternative to the duty drawback arrangements under the [Customs Act 1901](#)³. 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

¹ <http://www.comlaw.gov.au/Details/C2011C00371>

² <http://www.comlaw.gov.au/Details/F2000B00133>

³ <http://www.comlaw.gov.au/Details/C2014C00496>

then claims a drawback (refund) of the duty from the Department of Immigration and Border Protection and reconciles the GST with the Australian Taxation Office through their regular Business Activity Statement. The 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
- mixing of the goods with other goods, such as in manufacturing, assembly, incorporation, processing or treatment in Australia
- 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. 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 Immigration and Border Protection ([information on options to make an enquiry](#) or phone 131 881) 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 usually make arrangements to visit your premises 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 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 Immigration and Border Protection 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 Immigration and Border Protection.

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 (other than as permitted by the Regulations – see below)
- 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
- mixing with like or other goods in Australia (this includes processing or treatment undertaken in Australia and incorporation into other goods manufactured 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.

In addition to the above circumstances, the Regulations also provide that where nominated goods are mixed with other goods, an allowance may be made whereby no Tradex duty is payable on the proportion of nominated goods that are normally lost or wasted in a process of manufacture or treatment in Australia. This applies only in relation to the proportion that can be associated with the goods that are exported and not consumed or used in Australia.

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 Immigration and Border Protection
- 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 | 118 Sugar and Confectionery Manufacturing | 201 Glass and Glass Product Manufacturing |
| 011 Nursery and Floriculture Production | 119 Other Food Product Manufacturing | 202 Ceramic Product Manufacturing |
| 012 Mushroom and Vegetable Growing | 121 Beverage Manufacturing | 203 Cement, Lime, Plaster and Concrete Product Manufacturing |
| 013 Fruit and Tree Nut Growing | 122 Cigarette and Tobacco Product Manufacturing | 209 Other Non-Metallic Mineral Product Manufacturing |
| 014 Sheep, Beef Cattle and Grain Farming | 131 Textile Manufacturing | 211 Basic Ferrous Metal Manufacturing |
| 015 Other Crop Growing | 132 Leather Tanning, Fur Dressing and Leather Product Manufacturing | 212 Basic Ferrous Metal Product Manufacturing |
| 016 Dairy Cattle Farming | 133 Textile Product Manufacturing | 213 Basic Non-Ferrous Metal Manufacturing |
| 017 Poultry Farming | 134 Knitted Product Manufacturing | 214 Basic Non-Ferrous Metal Product Manufacturing |
| 018 Deer Farming | 135 Clothing and Footwear Manufacturing | 221 Iron and Steel Forging |
| 019 Other Livestock Farming | 141 Log Sawmilling and Timber Dressing | 222 Structural Metal Product Manufacturing |
| 020 Aquaculture | 149 Other Wood Product Manufacturing | 223 Metal Container Manufacturing |
| 030 Forestry and Logging | 151 Pulp, Paper and Paperboard Manufacturing | 224 Sheet Metal Product Manufacturing (except Metal Structural and Container Products) |
| 041 Fishing | 152 Converted Paper Product Manufacturing | 229 Other Fabricated Metal Product Manufacturing |
| 042 Hunting and Trapping | 161 Printing and Printing Support Services | 231 Motor Vehicle and Motor Vehicle Part Manufacturing |
| 051 Forestry Support Services | 162 Reproduction of Recorded Media | 239 Other Transport Equipment Manufacturing |
| 052 Agriculture and Fishing Support Services | 170 Petroleum and Coal Product Manufacturing | 241 Professional and Scientific Equipment Manufacturing |
| Mining | 181 Basic Chemical Manufacturing | 242 Computer and Electronic Equipment Manufacturing |
| 060 Coal Mining | 182 Basic Polymer Manufacturing | 243 Electrical Equipment Manufacturing |
| 070 Oil and Gas Extraction | 183 Fertiliser and Pesticide Manufacturing | 244 Domestic Appliance Manufacturing |
| 080 Metal Ore Mining | 184 Pharmaceutical and Medicinal Product Manufacturing | 245 Pump, Compressor, Heating and Ventilation Equipment Manufacturing |
| 091 Construction Material Mining | 185 Cleaning Compound and Toiletry Preparation Manufacturing | 246 Specialised Machinery and Equipment Manufacturing |
| 099 Other Non-Metallic Mineral Mining and Quarrying | 189 Other Basic Chemical Product Manufacturing | |
| 101 Exploration | 191 Polymer Product Manufacturing | |
| 109 Other Mining Support Services | 192 Natural Rubber Product Manufacturing | |
| 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 | | |

| | | |
|--|---|--|
| 249 Other Machinery and Equipment Manufacturing | 371 Textile, Clothing and Footwear Wholesaling | 482 Water Passenger Transport |
| 251 Furniture Manufacturing | 372 Pharmaceutical and Toiletry Goods Wholesaling | 490 Air and Space Transport |
| 259 Other Manufacturing | 373 Furniture, Floor Covering and Other Goods Wholesaling | 501 Scenic and Sightseeing Transport |
| Electricity, Gas, Water and Waste Services | 380 Commission-Based Wholesaling | 502 Pipeline and Other Transport |
| 261 Electricity Generation | Retail Trade | 510 Postal and Courier Pick-up and Delivery Services |
| 262 Electricity Transmission | 391 Motor Vehicle Retailing | 521 Water Transport Support Services |
| 263 Electricity Distribution | 392 Motor Vehicle Parts and Tyre Retailing | 522 Airport Operations and Other Air Transport Support Services |
| 264 On Selling Electricity and Electricity Market Operation | 400 Fuel Retailing | 529 Other Transport Support Services |
| 270 Gas Supply | 411 Supermarket and Grocery Stores | 530 Warehousing and Storage Services |
| 281 Water Supply, Sewerage and Drainage Services | 412 Specialised Food Retailing | Information Media and Telecommunications |
| 291 Waste Collection Services | 421 Furniture, Floor Coverings, Houseware and Textile Goods Retailing | 541 Newspaper, Periodical, Book and Directory Publishing |
| 292 Waste Treatment, Disposal and Remediation Services | 422 Electrical and Electronic Goods Retailing | 542 Software Publishing |
| Construction | 423 Hardware, Building and Garden Supplies Retailing | 551 Motion Picture and Video Activities |
| 301 Residential Building Construction | 424 Recreational Goods Retailing | 552 Sound Recording and Music Publishing |
| 302 Non-Residential Building Construction | 425 Clothing, Footwear and Personal Accessory Retailing | 561 Radio Broadcasting |
| 310 Heavy and Civil Engineering Construction | 426 Department Stores | 562 Television Broadcasting |
| 321 Land Development and Site Preparation Services | 427 Pharmaceutical and Other Store-Based Retailing | 570 Internet Publishing and Broadcasting |
| 322 Building Structure Services | 431 Non-Store Retailing | 580 Telecommunications Services |
| 323 Building Installation Services | 432 Retail Commission-Based Buying and/or Selling | 591 Internet Service Providers and Web Search Portals |
| 324 Building Completion Services | Accommodation and Food Services | 592 Data Processing, Web Hosting and Electronic Information Storage Services |
| 329 Other Construction Services | 440 Accommodation | 601 Libraries and Archives |
| Wholesale Trade | 451 Cafes, Restaurants and Takeaway Food Services | 602 Other Information Services |
| 331 Agricultural Product Wholesaling | 452 Pubs, Taverns and Bars | Financial and Insurance Services |
| 332 Mineral, Metal and Chemical Wholesaling | 453 Clubs (Hospitality) | 621 Central Banking |
| 333 Timber and Hardware Goods Wholesaling | Transport, Postal and Warehousing | 622 Depository Financial Intermediation |
| 341 Specialised Industrial Machinery and Equipment Wholesaling | 461 Road Freight Transport | 623 Non-Depository Financing |
| 349 Other Machinery and Equipment Wholesaling | 462 Road Passenger Transport | 624 Financial Asset Investing |
| 350 Motor Vehicle and Motor Vehicle Parts Wholesaling | 471 Rail Freight Transport | 631 Life Insurance |
| 360 Grocery, Liquor and Tobacco Product Wholesaling | 472 Rail Passenger Transport | 632 Health and General Insurance |
| | 481 Water Freight Transport | 633 Superannuation Funds |

641 Auxiliary Finance and Investment Services

642 Auxiliary Insurance Services

Rental, Hiring and Real Estate Services

661 Motor Vehicle and Transport Equipment Rental and Hiring

662 Farm Animal and Bloodstock Leasing

663 Other Goods and Equipment Rental and Hiring

664 Non-Financial Intangible Assets (Except Copyrights) Leasing

671 Property Operators

672 Real Estate Services

Professional, Scientific and Technical Services

691 Scientific Research Services

692 Architectural, Engineering and Technical Services

693 Legal and Accounting Services

694 Advertising Services

695 Market Research and Statistical Services

696 Management and Related Consulting Services

697 Veterinary Services

699 Other Professional, Scientific and Technical Services

700 Computer System Design and Related Services

Administrative and Support Services

721 Employment Services

722 Travel Agency and Tour Arrangement Services

729 Other Administrative Services

731 Building Cleaning, Pest Control and Gardening Services

732 Packaging Services

Public Administration and Safety

751 Central Government Administration

752 State Government Administration

753 Local Government Administration

754 Justice

755 Government Representation

760 Defence

771 Public Order and Safety Services

772 Regulatory Services

Education and Training

801 Preschool Education

802 School Education

810 Tertiary Education

821 Adult, Community and Other Education

822 Educational Support Services

Health Care and Social Assistance

840 Hospitals

851 Medical Services

852 Pathology and Diagnostic Imaging Services

853 Allied Health Services

859 Other Health Care Services

860 Residential Care Services

871 Child Care Services

879 Other Social Assistance Services

Arts and Recreation Services

891 Museum Operation

892 Parks and Gardens Operations

900 Creative and Performing Arts Activities

911 Sports and Physical Recreation Activities

912 Horse and Dog Racing Activities

913 Amusement and Other Recreation Activities

920 Gambling Activities

Other Services

941 Automotive Repair and Maintenance

942 Machinery and Equipment Repair and Maintenance

949 Other Repair and Maintenance

951 Personal Care Services

952 Funeral, Crematorium and Cemetery Services

953 Other Personal Services

954 Religious Services

955 Civic, Professional and Other Interest Group Services

960 Private Households Employing Staff and Undifferentiated Goods- and Service-Producing Activities of Households for Own Use

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 there of

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