



**UNILATERAL MEASURES RELATING TO THE COVID-19 PANDEMIC:
MEASURES TO FACILITATE THE IMPORTATION OF VITALMEDICAL SUPPLIES**

COMMUNICATION FROM AUSTRALIA

The following communication, dated 1 May 2020, has been circulated at the request of the delegation of Australia.

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1. Australia wishes to notify World Trade Organization Members of a unilateral trade-facilitative measure introduced in response to the COVID-19 pandemic.
 2. Australia has introduced a temporary tariff concession measure to facilitate the importation of certain goods required to manage the crisis created by the COVID-19 pandemic.
 3. The measure was published on 1 May 2020 in Australian Customs Notice Number 2020/20. The measure will be in place until 31 July 2020, with refunds available for customs duty paid on prescribed goods imported from 1 February 2020. The measure may be extended following a review.
 4. Australian Customs Notice Number 2020/20 provides further details, including the type of products covered by the measure. The notice can be accessed at: <https://www.abf.gov.au/help-and-support-subsite/CustomsNotices/2020-20.pdf> (also reproduced in the Annex¹).
 5. Australia encourages other Members to adopt similar trade-facilitative measures to support the global response to the COVID-19 pandemic.

¹ In English only.

ANNEX



**Australian
BORDER FORCE**

Australian Customs Notice No. 2020/20

New Concessional Item 57 and By-law No. 2019608 to Schedule 4 of the *Customs Tariff Act 1995*

Item 57 to Schedule 4 of the *Customs Tariff Act 1995* (Customs Tariff Act) provides a Free rate of customs duty for the period of 1 February 2020 to 31 July 2020 for hygiene or medical products imported to treat, diagnose or prevent the spread of the coronavirus that causes the disease COVID-19.

Use of the Item and by-law will not affect other taxes and charges that may be payable on the imported goods. The goods must meet the requirements of the item to access the concessional rate of customs duty.

Item 57	Rate
Goods, as prescribed by by-law, if: <ol style="list-style-type: none"> the goods are medical products or hygiene products; and the goods are capable of use in combating the novel coronavirus that causes the disease known as COVID-19; and the time for working out the rate of duty on the goods is in the period beginning on 1 February 2020 and ending at the end of 31 July 2020. 	Free

Importers seeking to use Item 57 and its respective by-law should record this by listing treatment code 757 on the import declaration for goods of a value greater than \$1000 or on the self-assessed clearance declaration if goods are of a value of \$1000 or less.

Attachment A includes the working tariff pages for Item 57. An online version can be viewed at <https://www.abf.gov.au/importing-exporting-and-manufacturing/tariff-classification/current-tariff/schedule-4>.

Refunds for goods already imported

A refund of customs duty may be available for hygiene or medical goods that have already been imported and which meet the requirements of the Item and by-law.

To be eligible for a refund:

- the rate of duty must have been determined on or after 1 February 2020, and
- the customs duty must have been paid on the import declaration or self-assessed clearance.

The owner of the goods or the authorised representative of the owner may apply for a refund if they lodged the import declaration or self-assessed clearance.

Information on how to apply for a refund is at <https://www.abf.gov.au/importing-exporting-and-manufacturing/importing/cost-of-importing-goods/refund>.

Applications for refunds under Item 57 should use refund code EB.

By-law 2019608

The types of goods that are eligible to access the concessional rate under Item 57 are prescribed in by-law 2019608. Attachment A includes the working tariff pages for by-law 2019608. An online version can be viewed at <https://www.abf.gov.au/importing-exporting-and-manufacturing/tariff-classification/current-tariff/schedule-4-by-law>.

The aim of by-law 2019608 is to remove the duty on medical products or hygiene product deemed to be required in the immediate response to the COVID-19 pandemic. Goods listed in the by-law are only those goods that have a duty rate other than Free in Schedule 3 of the Customs Tariff Act, or for which there is no other Schedule 4 concession available, including Tariff Concession Orders.

Hand sanitiser of tariff classification 3808.94.00 is specifically excluded from by-law 2019608. There is currently significant manufacturing capacity in Australia for hand sanitiser. The exclusion of hand sanitiser reflects this capacity and the fact that Australian businesses have refocused their operations to increase domestic supply in response to COVID-19.

The following is a non-exhaustive list of tariff classifications that can be used to identify the medical and hygiene products prescribed in the by-law:

Goods	Tariff Classification(s)		
Face Masks	4818.50.00 6307.90.40	6307.90.10 6307.90.99	6307.90.29
Gloves	3926.20.29	4015.11.00	4015.19.90
Gowns/clothes	3926.20.21 4818.50.00 6210.50.10	4015.90.21 6210.10.10 6210.50.90	4015.90.29 6210.10.90
Goggles, glasses, eye visors, face shields	3926.20.29	3926.90.90	9004.90.00
Disinfectant preparations (excluding hand sanitiser)	3808.94.00		
Soaps	3401.11.00	3401.19.00	3401.20.00
COVID-19 test kits and reagents	3002.15.10 3822.00.39	3822.00.19	3822.00.20 3822.00.40
Viral transport media	3821.00.10		

Enquiries in relation to this Notice should be directed to tradepolicy1@abf.gov.au.

[Signed]

Matthew Duckworth
Assistant Secretary
Customs and Trade Policy Branch
29 April 2020



Attachment A (Customs Tariff Working Pages)

**CUSTOMS TARIFF
SCHEDULE 4
CONCESSIONAL RATES OF DUTY**

R.1				Schedule 4/23	
Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
56				<p><u>Item 56 - Placebos for use in clinical trials</u></p> <p>Goods in respect of which the following apply:</p> <p>(a) either:</p> <p style="padding-left: 40px;">(i) the goods are kits containing either or both medicaments and placebos, the kits do not indicate whether their contents are medicaments or placebos, the kits are imported for use in a clinical trial in Australia and the kits satisfy the requirements prescribed by by-law; or</p> <p style="padding-left: 40px;">(ii) the goods are placebos imported for use in a clinical trial in Australia;</p> <p>(b) all requirements imposed by the laws of the Commonwealth, relating to the importation of the goods, have been complied with</p>	Free
		9999.40.56	01 No		
	756	*			Free
★ 57				<p><u>Item 57 – Goods to be used in response to the COVID-19 pandemic</u></p> <p>Goods, as prescribed by by-law, if:</p> <p>(a) the goods are medical products or hygiene products; and</p> <p>(b) the goods are capable of use in combating the novel coronavirus that causes the disease known as COVID-19; and</p> <p>(c) the time for working out the rate of duty on the goods is in the period beginning on 1 February 2020 and ending at the end of 31 July 2020</p>	Free
	757				

* Enter under tariff classification and statistical key requirements in Schedule 3.

★ Operative 30/4/20

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless otherwise indicated rates for US, Thai, Chilean, AANZ, Malaysian, Korean, Japanese and Chinese originating goods are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to this Act.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

**CUSTOMS TARIFF
SCHEDULE 4
CONCESSIONAL RATES OF DUTY**

Schedule 4/23

Item	Treat- ment Code	Refer- ence Number	Statistical Code/Unit of Quantity	Description of Goods	Rate #
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Treatment Code 444

Treatment Code 444 was formerly linked to item 44 in Schedule 4. The former item 44 was repealed from 1 July 2006.

However, treatment Code 444 will continue to be available for use on "Customs Excise Returns" - a modified weekly Import Declaration, ex-warehouse (Nature 30) form. Treatment Code 444 and Tariff Rate Number 044 must only be quoted on a "Customs Excise Return".

Refer to Australian Customs Notice 2006/33 for further information on administrative arrangements for imported excise equivalent goods.

* Enter under tariff classification and statistical key requirements in Schedule 3.

30/4/20

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

Unless otherwise indicated general rate applies for CA.

Unless otherwise indicated rates for US, Thai, Chilean, AANZ, Malaysian, Korean, Japanese and Chinese originating goods are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to this Act.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

SCHEDULE OF CONCESSIONAL INSTRUMENTS
PART II
INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4
CUSTOMS TARIFF ACT 1995

R.1		Part 2/79	
Item	By-law No.	Description of Goods	Start date/ End date
<u>Clinical trial kits containing placebos and/or medicaments</u>			
★ 56	1800128	<ol style="list-style-type: none"> 1. This by-law may be cited as Customs By-law No. 1800128. 2. This by-law commences on 1 July 2018. 3. For the purposes of subparagraph (a)(i) of item 56 of Schedule 4 to the <i>Customs Tariff Act 1995</i> (the Customs Tariff Act), the following requirements are prescribed: <ol style="list-style-type: none"> i. the kits do not indicate whether their contents are medicaments or placebos; and ii. the kits do not contain goods other than: <ol style="list-style-type: none"> a. the medicaments and/or placebos, whether or not in syringes or other delivery mechanisms; b. any item or packaging which is necessary for the safe transport and/or storage of the goods; c. any associated and necessary documentation and forms. 4. For the purposes of subparagraph 3(i), identifiers, regardless of their form, that cannot be deciphered without additional information or equipment, do not indicate whether the contents of the kit are medicaments or placebos. 5. For the purpose of this by-law “placebo” means a good not containing an active agent under study, administered to some participants to compare the effects of the active agent to other participants. 6. For the purpose of this by-law, the “<i>Customs Tariff Act 1995</i>” means the <i>Customs Tariff Act 1995</i>, as amended or proposed to be altered. 	1/7/2018

★ Operative 1/7/18

SCHEDULE OF CONCESSIONAL INSTRUMENTS
PART II
INSTRUMENTS ISSUED TO ITEMS IN SCHEDULE 4
CUSTOMS TARIFF ACT 1995

Part 2/80

Item	By-law No.	Description of Goods	Start date/ End date
<u>Item 57 – Goods to be used in response to the COVID-19 pandemic</u>			
★ 57	2019608	<ol style="list-style-type: none"> 1. This by-law may be cited as Customs By-law No. 2019608. 2. This by-law shall be deemed to have taken effect on 1 February 2020. 3. For the purposes of Item 57 of Schedule 4 to the <i>Customs Tariff Act 1995</i> (the Customs Tariff), the following medical or hygiene products are prescribed: <ol style="list-style-type: none"> (a) any of the following equipment that, when worn, is capable of limiting the transmission of organisms to humans: <ol style="list-style-type: none"> (i) face masks; (ii) gloves; (iii) clothes or gowns; (iv) goggles, glasses, eye visors or face shields; (b) disinfectant preparations classified to heading 3808 in Schedule 3 to the Customs Tariff, excluding hand sanitisers; (c) soaps; (d) COVID-19 test kits, reagents and viral transport media. 4. In this by-law, the “Customs Tariff Act 1995” means the Customs Tariff Act 1995, as amended or proposed to be altered. 	1/2/2020 - 31/7/2020
END OF SCHEDULE			