# Tariff Reform: Removal of Nuisance Tariffs

### Summary

### The Australian Government is delivering the largest unilateral tariff reform in two decades by setting to ‘Free’ the rate of duty on around 500 tariff lines. These tariffs have been identified as a nuisance to Australian businesses, imposing unnecessary administrative costs and compliance burdens. Removing these tariffs will save Australian businesses both time and money, boost economic productivity, reduce red tape and help simplify Australia’s trade system. These tariffs do nothing to protect Australian businesses because they apply to goods that often arrive under a concessional rate.

### The Government welcomes views from all interested parties to provide feedback on the proposed tariff reform. Submissions can be made on the Treasury website and will close on 1 April 2024. Please contact [NuisanceTariffs@Treasury.gov.au](mailto:NuisanceTariffs@Treasury.gov.au) if you have any questions or require more information on this reform.

A summary of the tariff lines is provided in the table below, with a detailed list of 8-digit harmonised system codes at Attachment A. This list should be read in conjunction with Schedule 3 of the Current Tariff Classification available on the Australian Border Force website.

### Tariff lines for removal

|  |  |
| --- | --- |
| Chapter Description | Number of Tariffs |
| Chapter 7 - Edible vegetables and certain roots and tubers | 8 |
| Chapter 12 - Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder | 5 |
| Chapter 15 - Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes | 5 |
| Chapter 16 - Preparations of meat, of fish, of crustaceans, molluscs or other aquatic invertebrates, or of insects | 1 |
| Chapter 17 - Sugars and sugar confectionery | 1 |
| Chapter 19 - Preparations of cereals, flour, starch or milk; pastrycooks' products | 1 |
| Chapter 20 - Preparations of vegetables, fruit, nuts or other parts of plants | 2 |
| Chapter 21 - Miscellaneous edible preparations | 1 |
| Chapter 24 - Tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body. *(Note: Tariff line for removal relates to transdermal application products – intended to assist tobacco use cessation)* | 1 |
| Chapter 25 - Salt; sulphur; earths and stone; plastering materials, lime and cement | 3 |
| Chapter 30 - Pharmaceutical products | 4 |
| Chapter 32 - Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks | 1 |
| Chapter 36 - Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations *(Note: This tariff relates to fireworks that are imported and sold to licenced pyrotechnicians)* | 1 |
| Chapter 37 - Photographic or cinematographic goods | 14 |
| Chapter 40 - Rubber and articles thereof | 5 |
| Chapter 41 - Raw hides and skins (other than furskins) and leather | 13 |
| Chapter 43 - Furskins and artificial fur; manufactures thereof | 3 |
| Chapter 44 - Wood and articles of wood; wood charcoal | 47 |
| Chapter 45 - Cork and articles of cork | 1 |
| Chapter 48 - Paper and paperboard; articles of paper pulp, of paper or of paperboard | 72 |
| Chapter 49 - Printed books, newspaper, pictures and other products of the printing industry; manuscripts, typescripts and plans | 1 |
| Chapter 51 - Wool, fine or coarse animal hair; horsehair yarn and woven fabric | 1 |
| Chapter 52 - Cotton | 57 |
| Chapter 53 - Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn | 1 |
| Chapter 54 - Man-made filaments; strip and the like of man-made textile materials | 2 |
| Chapter 58 - Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery | 4 |
| Chapter 59 - Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use | 7 |
| Chapter 60 - Knitted or crocheted fabrics | 12 |
| Chapter 61 - Articles of apparel and clothing accessories, knitted or crocheted | 9 |
| Chapter 62 - Articles of apparel and clothing accessories, not knitted or crocheted | 3 |
| Chapter 63 - Other made up textile articles; sets; worn clothing and worn textile articles; rags | 5 |
| Chapter 64 - Footwear, gaiters and the like; parts of such articles | 3 |
| Chapter 66 - Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof | 1 |
| Chapter 68 - Articles of stone, plaster, cement, asbestos, mica or similar materials | 1 |
| Chapter 69 - Ceramic products | 2 |
| Chapter 70 - Glass and glassware | 10 |
| Chapter 82 - Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal | 11 |
| Chapter 83 - Miscellaneous articles of base metals | 4 |
| Chapter 84 - Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof *(Note: Tariffs for removal do not include nuclear related items.)* | 66 |
| Chapter 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 | 20 |
| Chapter 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 | 2 |
| Chapter 87 - Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof | 5 |
| Chapter 89 - Ships, boats and floating structures | 1 |
| Chapter 90 - Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof | 3 |
| Chapter 92 - Musical instruments; parts and accessories of such articles | 1 |
| Chapter 94 - Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; luminaires and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings | 7 |
| Chapter 95 - Toys, games and sports requisites; parts and accessories thereof | 16 |
| Chapter 96 - Miscellaneous manufactured articles | 13 |

Attachment A

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