SOUTH PACIFIC REGIONAL TRADE AND

ECONOMIC CO-OPERATION AGREEMENT

The Governments of Australia, the Cook Islands, Fiji, Kiribati, Nauru, New Zealand, Niue, Papua New Guinea, Solomon Islands, Tonga, Tuvalu and Western Samoa, being members of the South Pacific Forum (hereinafter referred to as "the Forum"):

MINDFUL of the close historic, economic, political and geographic links that bind the members of the Forum;

RECOGNISING the special relationships and commitment of Australia and New Zealand to Forum Island countries;

BEARING in mind the desire to strengthen economic co-operation within the South Pacific;

ACKNOWLEDGING the Forum's commitment to the promotion of sustained economic development of the Island countries in the region;

AWARE of the crucial and vital role that trade plays in the economic development of the Forum Island countries;

HAVING REGARD to the greater dependence of Forum Island countries vis-a-vis other countries on the Australian and New Zealand markets;

RECOGNISING the desirability of broadening the already extensive duty free treatment accorded by Australia and New Zealand to products of the Forum Island countries; TAKING into account the limited industrial potential of Forum Island countries vis—a—vis other developing countries;

RECOGNISING the need to foster trade in products currently produced in the region as well as trade in new products, primary, processed and manufactured; and

MINDFUL of the differing economic potential of Forum Island countries and the special development problems of the Smaller Forum Island countries

HAVE AGREED as follows:

ARTICLE I

DEFINITIONS

In this Agreement:

"Director" means the Director of the South Pacific Bureau for Economic Co-operation;

"Forum Island countries" means the Cook Islands, Fiji, Kiribati, Nauru, Niue, Papua New Guinea, Solomon Islands, Tonga, Tuvalu, Western Samoa and the countries of acceding Parties; and

"Smaller Forum Island countries" means the Cook Islands, Kiribati, Niue, Tonga, Tuvalu, Western Samoa, and such other countries, the Governments of Which are Parties, as the Governments of Forum Island countries may jointly determine.

ARTICLE II

OBJECTIVES

The objectives of this Agreement are:

- (a) to achieve progressively in favour of Forum Island countries duty free and unrestricted access to the markets of Australia and New Zealand over as wide a range of products as possible;
- (b) to accelerate the development of the Forum Island countries in particular through the expansion and diversification of their exports to Australia and New Zealand;
- (c) to promote and facilitate this expansion and diversification through the elimination of trade barriers;
- (d) to foster the growth and expansion of exports of Forum Island countries through the promotion of investment in those countries;
- (e) to promote greater penetration by exports from Forum Island countries into the Australian and New Zealand markets through such measures as co-operation in the marketing and promotion of goods from Forum Island countries; and
- (f) to promote and facilitate economic co-operation, including commercial, industrial, agricultural and technical co-operation.

ARTICLE III

SCHEDULES OF CONCESSIONS

1. Subject to the provisions of this Agreement the Government of Australia shall:

- (a) permit the duty free and unrestricted entry of goods listed in Schedule 1 to this Agreement that originate in and are imported from Forum Island countries;
- (b) permit the entry of goods listed in Schedule 2 to this Agreement that originate in and are imported from Forum Island countries, subject to the duties and quantitative limits specified in that Schedule.
- 2. Subject to the provisions of this Agreement the Government of New Zealand shall permit the duty free and unrestricted entry of all goods wholly obtained or partly manufactured in the territory of a Forum Island country, except those goods listed in Schedule 3 to this Agreement which shall be subject to such treatment as may be specified therein.
- 3. The Schedules to this Agreement shall be an integral part of this Agreement.

ARTICLE IV

AMENDMENT TO SCHEDULES

- 1. A Party may at any time propose in writing to the Director the amendment of a Schedule to this Agreement.
- 2. On receipt of such a proposal the Director shall advise all Parties of the proposed amendment, and if requested by any Party, shall arrange consultations between the Party to which the Schedule applies and other interested Parties.)
- 3. Following the consultations referred to in paragraph 2 of this Article the Party to which the Schedule applies shall, within a reasonable period, notify the Director of the outcome of consultations. The Director shall thereupon notify all Parties of this outcome including any amendment to the Schedule and the dates of its entry into effect.

4. The Party to which a Schedule applies may amend it in order to provide improved concessionary treatment in respect of the importation of goods to which Article III Schedules of Concessions applies. Such amendments and date on which they shall take effect shall be notified to the Director by the Government to which the Schedule applies. The Director shall thereupon notify all Parties of the amendments to the Schedule and of the date on which they shall take effect.

ARTICLE V

RULES OF ORIGIN

- 1. Goods shall be treated by the Government of Australia as originating in the territory of a Forum Island country if these goods are:
 - (a) the unmanufactured raw products of a Forum Island country; or
 - (b) manufactured goods, in relation to which:
 - the process last performed in manufacture of the goods was performed in a Forum Island country; and
 - (ii) not less than 50% of the factory or works cost of the goods is represented by the value of labour or materials both of:
 - (a) a Forum Island country; or
 - (b) a Forum Island country and one or more other Forum Island countries; or
 - (c) one or more Forum Island countries or Australia.

- 2. The following shall be the classes of goods entitled to be entered under the New Zealand tariff at the rates and exemptions provided for Forum Island countries, namely:
 - (a) The following goods wholly obtained in the territory of any of the Forum Island countries:
 - (i) mineral products extracted from its soil or from its seabed;
 - (ii) vegetable products harvested there;
 - (iii) live animals born and raised there;
 - (iv) products obtained there from live
 animals;
 - (v) products obtained by hunting or fishing conducted there;
 - (vi) products of sea fishing and other products taken from the sea by its vessels;

 - (viii) used articles collected there fit only for the recovery of raw materials;
 - (ix) waste and scrap resulting from manufacturing operations conducted there; and
 - (x) products obtained there exclusively from products specified in subparagraphs (a) (i) to (ix) of this Article.

- (b) Goods partly manufactured in the territory of a Forum Island country subject to the following conditions:
 - (i) that the process last performed in the manufacture of the goods was performed in the territory of a Forum Island country; and
 - (ii) that in respect of the goods, the expenditure:
 - (a) in material that is the origin of one or more Forum Island countries or of New Zealand;
 - (b) in other items of factory or works cost (as defined in the New Zealand Customs Regulations) incurred in one or more Forum Island countries or in New Zealand; or
 - (c) partly in such material and partly in such other items as aforesaid is not less than 50% of the factory or works cost of the goods in their finished state.
- 3. (a) In special circumstances either the Government of Australia or the Government of New Zealand may determine that the expenditure referred to in paragraph 1 (b) (ii) of this Article in the case of the Government of Australia, or paragraph 2 (b) (ii) of this Article in the case of the Government of New Zealand may be less than 50% of the factory or works cost of the goods in their finished state for particular goods or classes of goods. Any such determination may be applied to all such goods originating from the Forum Island countries or restricted to goods from individual Forum Island countries.

- (b) In making a determination under this paragraph of the rules of origin, the Government of Australia and the Government of New Zealand shall take account, inter alia, of the special problems of the Smaller Forum Island countries and the area content derived from all Forum countries.
- 4. A Government of a Forum Island country may request the Government of Australia or the Government of New Zealand to make a determination pursuant to paragraph 3 of this Article. The requesting Government shall notify the Director of its request who shall thereupon inform all the Parties. The Government requested to make a determination shall notify the Director of the outcome of the request within 3 months of receipt of that request. The Director shall thereupon notify all the Parties of that outcome.

ARTICLE VI

GENERAL EXCEPTIONS, REVENUE DUTIES

DUMPED AND SUBSIDISED GOODS

General Exceptions :

- 1. Provided that such measures are not used as a means of arbitrary or unjustifiable discrimination or as a disguised restriction on trade, nothing in this Agreement shall preclude the adoption or enforcement by the Government of Australia or the Government of New Zealand of measures:
 - (a) necessary for the protection of its essential security interests;
 - (b) necessary to protect public morals and the prevention of disorder or crime;
 - (c) necessary to protect human, animal or plant life or health;

- (d) necessary to protect industrial property rights, copyrights, or to prevent unfair, deceptive or misleading practices;
- (e) necessary to secure compliance with laws or regulations relating to customs enforcement, to tax avoidance and evasion and to foreign exchange control or for the application of standards or of regulations for the classification, grading or marketing of goods, or to the operation of recognised commodity marketing boards;
- (f) relating to trade in gold and silver; or
- (g) relating to obligations entered into in the context of multilateral or bilateral commodity agreements whilst taking account of any special needs and interests of Forum Island countries.

Revenue Duties:

- Nothing in this Agreement shall preclude the imposition by the Government of Australia of:
 - (a) sales taxes; or
 - (b) revenue duties which are levied equally on both imports and domestic products.
- 3. Nothing in this Agreement shall preclude the Government of New Zealand from imposing at any time on the importation of any product, a charge equivalent to an internal tax imposed consistently in respect of the like domestic products or in respect of an article from which the imported product has been manufactured or produced in whole or in part.

Dumped and Subsidised Goods:

4. (a) Nothing in this Agreement shall preclude the Government of Australia or the Government of New Zealand from taking action in

accordance with their respective national legislation relating to dumped or subsidised goods.

- (b) Before the Government of Australia or the Government of New Zealand takes action in accordance with sub-paragraph (a) of this paragraph it shall notify in writing, and if requested consult with, the Party or Parties from whose territory the goods are being exported. For the purpose of this paragraph consultations shall be deemed to have commenced on the day on which the notification was made.
- (c) If a mutually satisfactory solution of the matter is not reached within a period of 60 days from the commencement of the consultations referred to in sub-paragraph (b) of this paragraph, the Party into the territory of which the goods are being imported may, after giving notice to the Party from the territory of which the goods are being exported, levy dumping or countervailing duties on the goods.
- (d) Notwithstanding the provision of subparagraph (b) of this paragraph the Government
 of Australia or the Government of New Zealand
 may take action under sub-paragraph (a)
 of this paragraph provisionally without prior
 consultation where, in its opinion, the
 circumstances are so critical that delay
 would cause injury to a domestic industry
 which would be difficult to repair. A Party
 taking provisional action under this subparagraph shall immediately provide written
 advice of the action taken to the Director
 who shall notify the other Party or Parties
 concerned. The Parties shall then enter
 into consultations as soon as possible.

ARTICLE VII

VARIATION OR SUSPENSION OF

OBLIGATIONS

Australia

- 1. The Government of Australia may vary the treatment accorded goods listed in Schedules 1 and 2 to this Agreement.
- 2. Before taking action pursuant to paragraph 1 of this Article the Government of Australia shall give notice in writing to the Director who shall inform the Parties of the action proposed. The Government of Australia shall afford those Governments of Forum Island countries, which have an interest as exporters of the product concerned an opportunity to consult with respect to the proposed action. Such consultations shall be held within a period of 90 days of the receipt by the Director of the notification by the Government of Australia of the proposed action.
- 3. In varying the treatment accorded goods listed in Schedules 1 and 2 the Government of Australia shall apply the following procedures:
 - (a) for goods listed in Schedule 1 the Government of Australia may, after consulting with the Governments of Forum Island countries in accordance with paragraph 7 of this Article with respect to the level of imports of those goods which shall continue to receive duty free access, transfer those goods from Schedule 1 to Schedule 2 with an indication of the duty and/or quantitative limit of imports that it has determined with respect to those goods; or
 - (b) for goods listed in Schedule 2 which are being imported into Australia from any Forum Island country in such quantities or under such conditions as to cause or threaten serious injury to a domestic industry producing like or directly competitive goods the Government of Australia may request in writing the Party or Parties or countries from which the

goods are being exported to consult with it on measures to reduce or prevent that injury. For the purpose of this paragraph consultations shall be deemed to have commenced on the day on which the request was made.

- 4. If a mutually satisfactory solution of the matter is not reached within a period of 90 days from the commencement of the consultations referred to in paragraph 3(b) of this Article, the Government of Australia may either remove the goods in question from Schedule 2 or increase the duties and/or reduce the quantitative limits specified in that Schedule with respect to those goods. Before (undertaking) this action, the Government of Australia shall ensure that:
 - (a) an enquiry has been held by an Australian assistance advisory body; and
 - (b) all the Governments of Forum Island countries are given notice of the terms of the enquiry.
- 5. The Government of Australia shall advise the Director of its decision on the matter upon which the Director shall advise all the Parties.
- 6. Notwithstanding the provisions of paragraph 2 of this Article the Government of Australia may take the action referred to in paragraphs 1 and 4 of this Article without prior consultation where, in its opinion, the circumstances are so critical that delay would cause severe difficulty before consultations provided for in paragraphs 2 and 3 of this Article could be held. In taking provisional action under this paragraph the Government of Australia shall provide urgent written advice of the action taken to the Director who shall notify the other Parties.
- 7. Any action taken under the provisions of paragraph 6 of this Article shall cease to have effect 90 days after the implementation of the action, unless, within that period, the Government of Australia has afforded the Governments of interested Forum Island countries the opportunity to consult with it on the matter and has:

- (a) undertaken to hold an enquiry by an Australian assistance advisory body; and
- (b) informed the Governments of the Forum Island countries of the terms of the enquiry.

New Zealand

- 8. If, as a result of the application of this Agreement, goods are being imported into New Zealand in such quantities or under such conditions as to cause or threaten serious injury to domestic producers of like or directly competitive goods, the Government of New Zealand may in respect of such goods, suspend its obligations to the extent and for such time as may be necessary to prevent or remedy such injury, bearing in mind the objectives of this Agreement.
- 9. Before taking action pursuant to paragraph 8 of this Article the Government of New Zealand shall give notice in writing to the Director who shall inform the other Parties of the action proposed. The Government of New Zealand shall afford those Governments of Forum Island countries which have an interest as exporters of the product concerned an opportunity to consult with respect to the proposed action. Such consultations shall be held within a period of 90 days of the receipt by the Director of the notification by the Government of New Zealand of the proposed action.
- 10. (a) If a mutually satisfactory solution is reached through the application of the procedures provided for in paragraph 9 of this Article the Director shall notify the Parties of any decision to modify Schedule 3 to this Agreement and the date on which that modification shall take effect.
 - (b) If a mutually satisfactory solution of the matter is not reached following the application of the procedures provided

for in paragraph 9 of this Article the Government of New Zealand shall advise the Director of the action it proposes to take and the date from which such action shall take effect. The Director shall notify the Parties of any modification of Schedule 3 and the date on which that modification shall take effect.

- 11. Notwithstanding the provisions of paragraph 9 of this Article the Government of New Zealand may take the action referred to in paragraph 8 of this Article without prior consultation where, in its opinion, the circumstances are so critical that delay would cause injury to a domestic industry which would be difficult to repair. If provisional action is taken under this paragraph the Government of New Zealand shall provide urgent written advice of the action taken to the Director who shall notify the Parties.
- Any action taken under the provisions of paragraph 11 of this Article shall cease to have effect 90 days after the implementation of the action unless, within that period, the Government of New Zealand has afforded the Governments of interested Forum Island countries the opportunity to consult with it on the matter.

ARTICLE VIII

ECONOMIC, COMMERCIAL AND

TECHNICAL CO-OPERATION

1. In furtherance of the objectives of this Agreement the Parties shall facilitate co-operation between their commercial and industrial organisations and firms, encourage administrative co-operation and take steps to simplify as far as practicable procedures and formalities affecting trade.

- 2. The Parties shall also take appropriate measures to encourage and facilitate the development of economic and technical co-operation between relevant organisations and firms of the countries concerned.
- 3. In addition, the Government of Australia and the Government of New Zealand shall consider appropriate forms of assistance within their bilateral and regional development assistance programmes in the South Pacific, in accordance with the developmental priorities of individual Forum Island countries. Within these priorities such assistance shall be considered in response to specific requests relating to measures and programmes in the fields of export development and trade promotion, industrial development and the development of agriculture, forestry and fisheries.
- 4. The Government of Australia and the Government of New Zealand shall also give appropriate support to approaches which may be made by Forum Island countries, either individually or collectively, to United Nations, Commonwealth or other international technical assistance agencies for training, research or funding support.

Export Development and Trade Promotion

- 5. The measures and programmes within the fields of export development and trade promotion referred to in paragraph 3 of this Article may include those which contribute to:
 - (a) the establishment or the improvement of the structure of organisations and firms in Forum Island countries which contribute to the development of those countries, with particular emphasis on staffing requirements, financial management and working methods;
 - (b) basic training, management training, and vocational training of technicians in fields related to the development and promotion of domestic and international trade;

- (c) product research, processing, quality
 guarantee and control, packaging and
 presentation;
- (d) the development of supportive infrastructure, including transport and storage facilities, in order to facilitate the flow of exports from Forum Island countries;
- (e) the development of effective marketing and promotion techniques, based on research, marketing studies and advertising;
- (f) the encouragement of co-operation between relevant organisations and firms in the establishment of schemes to promote the transfer and application of technology, the development of research, and the training of personnel;
- (g) the collection, analysis and dissemination of trade information and access, where appropriate, to existing or future information systems or bodies in Australia or New Zealand; and
- (h) participation by the Forum Island countries in trade fairs and exhibitions.

Industrial and Agricultural Development

- 6. The measures and programmes within the fields of industrial development and the development of agriculture, forestry and fisheries referred to in paragraph 3 of this Article, may include those which contribute to:
 - (a) investment in industries, including agrobased industries, with particular emphasis on those of a smaller or medium size;
 - (b) the transfer of resources from Australia and New Zealand to the Forum Island countries through joint ventures and other commercial arrangements;

- (c) a greater degree of processing of raw materials produced in and exported from, the Forum Island countries;
- (d) scientific and technological co-operation and training directed towards the acquisition, adaptation and development by the Forum Island countries of skills essential to their industrial and agricultural development;
- (e) improvement of transport and communications and other infrastructure associated with industrial and agricultural development; and
- (f) closer co-operation, including the exchange of information, between firms and organisations contributing to the improvement and expansion of industrial and agricultural production.

ARTICLE IX

PROVISIONS FOR SPECIAL TREATMENT

FOR SMALLER FORUM ISLAND COUNTRIES

In implementing this Agreement the particular trade problems and interests of Smaller Forum Island countries shall be taken into account and special treatment and special measures may be provided by the Government of Australia and the Government of New Zealand to enable individual Smaller Forum Island countries to overcome the specific difficulties and obstacles resulting from the exceptional nature of their needs and characteristics and to take full advantage of the opportunities offered by the Agreement. This shall not be deemed to exclude the eligibility of the Governments of other Forum Island countries to receive special treatment as provided for in the Agreement to enable them to overcome special problems.

ARTICLE X

CONSULTATIONS

- 1. In addition to the procedures for consultation provided for elsewhere in this Agreement a Party may at any time request consultations on any matter related to the implementation of this Agreement.
- 2. Any such request shall be submitted in writing to the Director and shall be accompanied by a statement of the reasons for which the consultations are sought.
- 3. On receipt of a request for consultations the Director shall inform the other Parties accordingly and arrange for consultations between interested Parties.

ARTICLE XI

INSTITUTIONAL ARRANGEMENTS

- 1. For the purposes of this Agreement a Regional Committee on Trade is hereby established, which shall be composed of a representative from each Party.
- 2. The Committee shall have the following functions:
 - (a) to review the operation of this Agreement and to make necessary recommendations to the Forum;
 - (b) to consider any matter relating to the implementation of this Agreement;
 - (c) to review the Schedules; and
 - (d) to report annually to the Forum through the Director.

- 3. Annual meetings shall be convened by the Director. Special meetings may be convened by the Director or by the Director at the request of the majority of the Parties. The Committee shall hold its first meeting not later than one year after the entry into force of this Agreement.
- 4. The Committee shall appoint a Chairman at its first meeting. The chairmanship shall rotate every year as decided by the Committee.
- Decisions of the Committee shall be by consensus.
- 6. The Committee shall establish its own rules and procedures and may appoint sub-committees to assist in performing its functions.
- 7. The Director shall be responsible for the secretariat services for the Committee and other duties as specified in this Agreement.

ARTICLE XII

BILATERAL ARRANGEMENTS

The provisions of this Agreement shall be without prejudice to bilateral commitments or arrangements which the Government of Australia and the Government of New Zealand have entered into with Forum Island countries, within the framework of special historical, constitutional or economic bilateral relationships.

ARTICLE XIII

AMENDMENT OF THE AGREEMENT

- 1. Without prejudice to the amendment of the Schedules to this Agreement which may be effected only in accordance with Articles IV and VII of this Agreement, this Agreement may be amended at any time by the unanimous agreement of all the Parties. The text of any amendment proposed by a Party shall be submitted to the Director who shall transmit it to the other Parties.
- 2. If three or more Parties request a meeting to discuss the proposed amendment the Director shall call such a meeting.

ARTICLE XIV

ACCEPTANCE, ACCESSION AND ENTRY INTO FORCE

Acceptance and Accession

- 1. This Agreement shall be open for acceptance by signature subject to ratification or by accession by the Governments of Australia, the Cook Islands, Fiji, Kiribati, Nauru, New Zealand, Niue, Papua New Guinea, Solomon Islands, Tonga, Tuvalu and Western Samoa.
- Any Government which from time to time becomes a member of the Forum may apply to become a Party by submitting a request for accession to this Agreement to the Director who shall notify all Parties. A Government may accede to this Agreement after receipt of an invitation to do so issued by the Director with the approval of all the Parties.

- 3. Acceptance of or accession to this Agreement shall not be taken as extending the rights and obligations set forth in this Agreement to fully self-governing countries freely associated with the accepting or acceding Government, or to territories named by the accepting or acceding Government for whose international relations that Government is responsible.
- 4. Instruments signifying acceptance, or accession shall be deposited with the Director.
- 5. This Agreement shall enter into force when either the Government of Australia or the Government of New Zealand and the Government of a Forum Island country have accepted it. For each other Government it shall enter into force on the thirtieth day following the date of acceptance of, or accession to this Agreement by that Government.
- 6. The original of this Agreement shall be deposited with the Director who shall transmit to each Party a certified copy thereof and of each amendment thereto pursuant to Article XIII, and a notification of each acceptance thereof or accession thereto pursuant to this Article, and of each withdrawal therefrom pursuant to Article XV.
- 7. This Agreement shall be registered by the Director in accordance with the provisions of Article 102 of the Charter of the United Nations.

ARTICLE XV

WITHDRAWAL AND TERMINATION

1. If a Party wishes to withdraw from this Agreement, that Party shall give notice in writing of its wish to the Director, who shall thereupon inform the other Parties. The Party giving notice shall cease to be a party to this Agreement 30 days from the date on which the Director receives the notice, unless:

- (a) in the meantime the notifying Party has withdrawn its notice, in which event that Party shall continue to be a Party to the Agreement; or
- (b) the notifying Party is either the Government of Australia or the Government of New Zealand, in which event that Party shall cease to be a Party to this Agreement 180 days from the date on which the Director receives that Party's notice.
- 2. This Agreement shall terminate 180 days after the date on which the Director receives notification of withdrawal from this Agreement from:
 - (a) the government of Australia and the government of New Zealand; or
 - (b) all other Parties.

IN WITNESS WHEREOF the undersigned, duly authorised by their respective governments, have signed this agreement.

DONE at Tarawa, Kiribati this day of One thousand nine hundred and eighty (1980)

Colombia to the Government of Australia For the Government of Cook Islands

For the Government of Fiji

For the Government of Kiribati

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For the Government of Nauru

For the Government of New Zealand

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For the Government of Niue	For the Government of Papua New Guinea
For the Government of Solomon Islands	For the Government of Tonga
	Letin Lamaton. For the Government of Western Samoa
DONE at Suva, Fiji this 4	day of December ed and eighty (1980)
For the Government of Papua New	Cuinoa
ror the Government or Papua New	Guinea

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SCHEDULE 1 - AUSTRALIA

Tar	riff Item	Brief Description of Goods
Ex	02.06.000	Beche De Mer
	03.01.000	Fish, fresh, chilled or frozen
	03.02.000	Fish, dried, salted, or in brine and smoked fish, except unprocessed flesh of salmon, trout.
	03.03.000	Crustaceans and Molluscs, excluding oysters in shell.
	04.06.000	Natural honey
	05.05.000	Fish waste
	05.09.000	Tortoise shell, turtle shell
	05.12.000	Coral, shells and their waste
	05.13.000	Natural sponge
	06.01.000	Bulbs and tubers for nursery purposes
	06.02.000	Live plants, incl. trees, shrubs, bushes, roots, cuttings, slips, buds for nursery purposes
	06.03.000	Cut flowers
	06.04.000	Foliage, branches, etc
	07.01.100	Onions, fresh or chilled
	07.01.400	Garlic, fresh or chilled
	07.01.590	Fresh olives, other than green
	07.01.900	Other fresh or chilled vegetables (excl. onions, potatoes, mushrooms, tomatoes, garlic, olives)
Ex	07.05.900	Pulses, lentils - dried
	07.06.000	Manioc, arrowroot, other high starch roots and tubers, fresh or dried
	08.01.000	Dates, coconuts, brazil nuts, cashew nuts, pineapples, mangoes, fresh or dried

Tariff Item	Brief Description of Goods
Ex 08.02.000	Citrus fruits, dried
08.11.300	Citrus fruits preserved
09.01.110	Raw coffee
09.02.000	Tea
09.04.000	Pepper, pimento
09.05.000	Vanilla
09.08.000	Nutmeg, mace, cardamons
Ex 09.10.900	Herbs and spices including thyme, saffron, bay leaves, curry paste or powder, tumeric
10.06.000	Rice
11.01.000	Cereal flours
11.04.900	Flours of dried leguminous vegetables
11.08.100	Potato starch
11.08.200	Maize starch
12.01.900	Palm nuts and kernels and oleagineous fruits, other than ground nuts
12.02.000	Flours
12.03.900	Seeds
12.07.990	Plants or parts of trees, etc used in perfumery, pharmacy or for insecticidial or fungicidial purposes
14.01.000	Vegetable material for planting, including bamboo, rattan
14.03.100	Broom millet
14.03.900	Vegetable materials of a kind used primarily in brushes and brooms other than millet
Ex 14.05.000	Vegetable products - printed masi, plain masi
Ex 15.02.000	Edible tallow - subject to local standards

Tariff Item	Brief Description of Goods
15.04.000	Fats and oils of fish and marine mammals
Ex 15.07.100	Coconut oil, palm oil, palm kernel oil
Ex 15.08.200	Coconut oil, soyabean oil and peanut oil, processed
15.11.100	Crudge glycerol and glycerol lyes
Ex 15.15.000	Beeswax
16.02.900	Canned meat products
16.03.000	Meat and fish extracts
16.04.200	Canned tuna
16.04.900(01)	Small immature fish, prepared
(02)	Other prepared or preserved fish
16.05.100	Extracts, pastes of crustaceans and molluscs
16.05.900	Other Crustaceans and molluscs excluding oysters in shell
17.03.900	Molasses, not flavoured or coloured
17.04.100	Sugar confectionery, pastes and meals
17.04.900	Other sugar confectionery, including chewing gum
18.01.000	Cocoa beans, raw or roasted
18.02.000	Cocoa shells, husks, skins and waste
18.03.000	Cocoa paste
18.05.000	Cocoa powder, unsweetened
18.06.000	Chocolate and other food preparations containing cocoa
19.02.100	Custard powder, not containing egg
19.03.000	Macaroni, spaghetti and similar not containing egg
19.04.000	Tapioca, sago
19.05.000	Prepared (swollen, roasted) cereal grain foods

Tariff Item	Brief Description of Goods
Ex 19.07.000	Bread, ships biscuits and other ordinary bakers ware
19.08.110) .190)	Biscuits, whether or not containing cocoa
19.08.900	Pastry, cakes and other fine bakers wares
20.03.200	Citrus fruits, frozen
20.07.100	Lime juice, unsweetened
21.06.000	Natural yeasts, prepared baking powders
Ex 21.07.190	Banana, taro, breadfruit chips
Ex 22.01.000	Waters, including spa waters and aerated waters
22.02.000	Lemonade, flavoured spa waters and aerated waters and other non-alcoholic beverages
22.03.900	Beer made from malt, containing not more than 1.15 percent of alcohol
22.10.000	Vinegar and substitutes for vinegar
23.01.000	Flours and meals of fish, crustaceans, molluscs unfit for human consumption
23.02.000	Bran, sharps and other resideus of cereals or legum
23.03.000	Baggasse and other waste of sugar manufacture, brewing and distilling dregs and waste, residues of starch manufacture and similar residues
23.04.000	Oil cake and other residues from extraction of vegetable oils
23.06.000	Products of vegetable origin of a kind used for animal food
23.07.000	Sweetened forage, other preparations of a kind used in animal feeding
25.01.100	Common salt, rock salt, sea salt, table salt
25.01.900	Pure sodium chloride
25.10.000	Natural phosphates

Tar	iff Item	Brief Description of Goods
	25.23.100	Portland cement
	30.01.100 .900	Orango-therapeutic glands or extracts of glands or other organs etc
	30.02.000	Antisera, microbial vaccines, toxins, etc
	30.03.100 .200 .300 .400 .500	Medicaments etc
	30.04.100	Crepe bandages, waddings, cotton wool, absorbent cotton and the like
	30.04.200	Other waddings, gauze, bandages etc
Ex	31.01.000	Guano
	31.02.000	Mineral and chemical fertilisers, nitrogenous
	31.03.000	Mineral and chemical fertilisers, phosphatic
	31.04.000	Mineral and chemical fertilisers, potassic
	31.05.000	Other fertilisers, not of animal origin
Ex	32.04.000	Annato seed dyes - subject to WHO specification
	32.09.100 .210 .220 .290 .900	Paints, enamels, varnishes, lacquers and dyes
	34.01.000	Soap, organic surface active products and preparations
	34.02.100 .200 .900	Organic surface active agents and preparations and washing preparations
	39.07.510	Attache or Executive cases, school cases, suit cases, toilet cases, trunks, cases for sporting equipment, of plastic other than ABS
	39.07.590	Other travel goods, satchels, wallets, purses NSA - of plastic
	41.01.000	Raw hides and skins
	42.01.000	Saddlery and harness

Tariff Item	Brief Description of Goods
42.02.100 .210 .290 .300 .910 .990	Travel goods, shopping bags, hand bags, etc of leather
42.03.400	Articles of apparel, clothing accessories, of leather
42.04.000	Goods of leather used in machinery or industry
42.05.000	Other goods made of leather
42.06.000	Goods made from gut, etc
44.02.000	Wood, charcoal
44.03.000	Wood in the rough
44.04.000	Wood roughly squared
44.05.100 .200 .310 .390 .910 .990	Wood sawn lengthwise, of a thickness exceeding 5mm - exotic, non-competitive species only
44.13.100 .200 .900	Wood - planed, tongued, grooved, etc - exotic, non-competitive species only
44.14.100	Wood sawn lengthwise, of a thickness not exceeding 5mm - veneer sheets, plywood of thickness not exceeding 5mm - exotic, non-competitive species only
44.16.000	Cellular panels of wood, whether or not faced with base metal
44.17.000	Improved wood
Ex 44.19.000	Wooden beadings and mouldings etc - using exotic, non-competitive timber species
Ex 44.20.000	Wooden picture frames - using exotic, non- competitive timber species
44.21.100	Complete wooden packing cases, boxes, crates, drums etc of fibre building board
44.21.900	Complete wooden packing cases, boxes, crates, drums etc, other than of fibre building board
44.22.900	Wooden coopers casks, barrels, vats, tubs, buckets

Tariff Item	Brief Description of Goods
Ex 44.23.100	Louvred doors - using exotic, non-competitive timber species
Ex 44.23.900(01)	Builders carpentry and joinery other than louvred doors of fibre building board - using exotic, non-competitive timber species
(02)	Builders carpentry and joinery other than louvred doors of other than fibre building board - using exotic, non-competitive timber species
44.24.000	Household utensils of wood
44.25.100	Broom, brush and tool handles of wood
44.25.900	Wooden tools, tool bodies, boot and shoe lasts and trees, of wood
44.26.000	Spools, cops, bobbins, sewing thread reels of turned wood
44.27.100	Fans and handscreens and parts thereof, of wood
44.27.900	Standard lamps, table lamps, other light fittings, caskets, bowls, ornaments and other fancy articles of wood
Ex 44.28.000	Other goods made of wood
46.02.100	Floor mats and matting and plaits and similar products
46.02.200	Plaits etc of wicker, bamboo or cane
46.02.900	Other plaited products
46.03.100	Floor mats made directly to shape
46.03.200	Baskets, panniers, hampers etc and furnishing drapery and napery
46.03.300	Basket work, wicker work, etc of rattan cane
46.03.900	Other basket work and wickerwork articles etc
47.01.100	Pulp derived from vegetable material
48.01.100 .910 .922 .929 .990	Paper and paperboard in rolls or sheets
48.03.100 .900	Parchment paper, and paperboard

Tariff Item	Brief Description of Goods
48.04.100	Composite paper and paperboard
•900	
48.05.100 .200 .300 .900	Paper and paperboard, corrugated, creped, perforated etc.
48.07.100 .210 .290 .310 .320 .330 .340 .390 .410 .490 .510 .590 .610 .620 .630 .690 .710 .790 .810 .820 .830 .890 .910 .990	Paper and paperboard, impregnated, coated etc
48.14.000	Writing blocks, envelopes, lettercards, postcards etc of paper or paperboard
48.15.100 .900	Other paper and paperboard cut to size and shape
48.16.000	Boxes, bags, boxfiles etc. of paper or paperboard
48.18.000	Exercise books, note books, order books, diaries etc of paper
48.19.000	Printed or paperboard labels
48.20.100 .900	Bobbins, spools, cops of paper pulp, paper or paperboard
48.21.100	Other goods made of paper
49.01.100	Australian directories, guides and timetables
49.01.900	Other printed books and brochures etc

Tariff Item	Brief Description of Goods
49.09.000	Picture postcards and greeting cards etc
49.10.000	Calendars
49.11.100	Other printed matter
57.04.000	Other vegetable textile fibres including coir (coconut fibre)
59.05.000	Nets and netting made up of twine, cordage or rope and made up fishing nets of yarn, twine cordage or rope
62.03.900	Other made up textile articles
66.01.000	Umbrellas and sunshades
69.07.100 .200 .900	Unglazed setts, flag and paving tiles
69.08.100 .200 .300	Glazed setts, flag and paving tiles
69.11.000	Tableware and domestic porcelain or china
69.12.000	Tableware etc of pottery other than porcelain
70.09.910	Other glass mirrors
70.10.100	Containers manufactured from glass tubing
70.10.900	Bottles, jars, sets, pots of glass
70.13.100 .200 .910 .990	Glassware etc
71.01.000	Pearls, worked or unworked
71.02.100	Piezo-electric crystals
71.02.900	Other precious and semi-precious stones
71.05.100	Silver, unwrought or semi-manufactured
71.07.000	Gold unwrought or semi-manufactured
71.12.100	Brooch pins, clasps, etc of precious metals
71.12.200	Fans and handscreens of precious metal
71.12.900	Other articles of jewellery

Tariff Item	Brief Description of Goods
71.15.000	Goods consisting of pearls or precious or semi-precious stones
71.16.100	Imitation jewellery (religious medals)
71.16.900	Other imitation jewellery
Ex 73.36.100 .200 .910 .990	Gas stoves
74.17.100 .910 .990	Domestic cooling and heating apparatus of copper, non-electric
Ex 76.08.000	Doors and window frames of aluminium
Ex 76.10.000	Drums and cans of aluminium
76.15.100	Soda water siphons and parts, of aluminium
76.15.900	Other goods used for domestic purposes, of aluminium
89.01.200(02)	Launches and sailing yachts between 7.5 and 13.5 metres in length
(03)	Fishing vessels, and other vessels, not exceeding 150 gross tonnes
91.01.000	Watches
91.02.000	Clocks, with watch movements
92.12.110	Disc packs and cartridges for ADP machines
92.12.190	Other prepared tapes, wires, strips, etc used for magnetic recording of sound
92.12.900	Gramophone records, matrices for the production of records, etc
94.01.110	Chairs and seats for flying machines
94.03.110	Smoking requisites and parts thereof
94.04.100	Mattress supports and mattresses
95.05.100	Unset cameos and intaglios, not being goods made of tortoise shell, mother of pearl, ivory, or bone

Tariff Item	Brief Description of Goods
Ex 95.05.900	Other worked tortoise shell, mother of pearl, ivory etc, and goods made of those materials
95.08.900	Worked vegetable or mineral carving material and goods made of those materials, and other moulded or carved goods
96.01.100	Brushes for non-electrical vacuum cleaners
96.01.900(01)	Artist's brushes, brooms and brushes not mounted in a head, brushes for use in schools and prepared knots and tufts
(02)	Paints and varnish brushes
(03)	Other brooms and brushes of vegetable materials, paint rollers etc, NSA
97.04.110 .190 .200 .900	Equipment for parlour, table and fun fair games
97.05.000	Carnival, entertainment, Christmas festivities articles
97.06.100 97.06.200 97.06.900(01)	Sporting goods including exercise cycles, footballs, golf clubs and balls, gymnastic equipment, roller skates, squash racquets, tennis racquets and balls, underwater swimming equipment Leather cases for footballs Coir mats for outdoor games
(02) (03)	Other goods for sports and outdoor games
98.11.100	Smoking pipes, bowls, cigar holders etc
99.03.000	Original sculptures and statuary of any materials
99.04.000	Postage, revenue and similar stamps put up for retail sale
99.04.900	Other postage, revenue and similar stamps

SCHEDULE 2 - AUSTRALIA

Tai	ciff Item	Brief Description of Goods	Import Treatment
	04.04.100 .200 .900	Cheese & Curd*	Duty Free \$0.09 kg \$0.096 kg
	07.02.900	Frozen vegetables (excl beans and peas, mush-rooms, olives, potatoes)	\$0.002 kg
	07.03.900	Provisionally preserved vegetable excl capers, olives, not for immediate consumption	Quantities not exceeding 10,000 lts p.a duty free
	07.04.100	Tomatoes, dried	Quantities not exceeding 10,000 kg p.a duty free
	07.04.400	Mushrooms, dried and heat treated	Duty free
	07.04.900	Onions, armagash, cabbage, dried	Duty free
	08.08.100	Berries, fresh or chilled, pulped*	\$ 0.039 lt
	08.08.900	Berries, fresh or chilled, other than pulped*	Duty free
Ex	08.09.900	Watermelon, rockmelon, passionfruit, paw paw, fresh*	Duty free
	08.10.100	Passionfruit pulp, frozen*	DC : \$0.15 lt DPC : \$0.14 lt
	08.10.200	Citrus fruits, frozen*	Duty free
Ex	08.10.300	Fruit pulp, frozen, not including passionfruit or citrus*	\$0.039 lt
Ex	08.10.400	Frozen strawberries*	7% and \$0.01 kg
Ex	08.10.900	Frozen paw paw, mango, guava, pineapple, avocado, strawberries*	\$0.01 kg
	08.11.100	Passionfruit pulp, preserved*	DC : \$0.15 lt DPC : \$0.14 lt

Tariff Item	Brief Description of Goods	Import Treatment
08.11.900	Paw paw, mango, pine- apple, avocados, guavas, preserved*	\$0.02 lt
08.12.100	Dried apples, apricots*	7% and \$0.09 kg
Ex 08.12.900	Dried fruit, other*	\$0.09 kg
Ex 08.13.900	Peel of melons*	\$0.062 kg
12.01.100	Groundnuts (peanuts) and groundnut kernels for processing	Duty free
15.07.900	Peanut oil Soyabean oil	10% Duty free
20.01.100	Gherkins, cucumbers, in packs not exceeding 1.14 lts, prepared or preserved	Quantities not exceeding 10,000 lts p.a Duty free
20.01.200	Gherkins, cucumbers, preserved NSA	Quantities not exceeding 10,000 lts p.a Duty free
20.01.500	Onions and pickles, preserved or prepared, in packs not exceeding 1.14 lts	Duty free
20.01.900	Onions and pickles, prepared or preserved NSA	Duty free
20.02.100	Tomato paste, pulp, puree or juice having a dry weight content of 7% or more, prepared or preserved	Quantities not exceeding 10,000 kg p.a Duty free
20.02.410	Gherkins and cucumbers in airtight containers, prepared or preserved otherwise than by vinegar or acetic acid, in packs not exceeding 1.14 lts	Quantities not exceeding 10,000 lts p.a Duty free

Tariff Item	Brief Description of Goods	Import Treatment
20.02.490	Gherkins and cucumbers in airtight containers, prepared or preserved otherwise than by vinegar or acetic acid, in packs exceeding 1.14	Quantities not exceeding 10,000 lts p.a duty free
20.02.610(01)	Capers in airtight containers, not exceeding 1.14 lts, prepared or preserved	Quantities not exceeding 10,000 lts p.a Duty free
(02)	Vegetables not being olives, potatoes or capers, in airtight containers, not exceeding 1.14 lts, prepared or preserved otherwise than by vinegar or acetic acid	quantities not exceeding 50,000 lts p.a duty free
20.02.690(01)	Capers in airtight containers, NSA, prepared or preserved	Quantities not exceeding 10,000 lts p.a Duty free
(02)	Vegetables not being olives, potatoes or capers, in airtight containers, NSA, prepared or preserved	Quantities not exceeding 50,000 lts p.a Duty free
20.03.100	Passionfruit pulp, frozen*	DC : \$0.15 1t DPC : \$0.14 1t
20.03.300	Frozen fruit, pulped, NSA*	\$0.039 lt
Ex 20.03.900	Mango, paw paw, guava, pineapple, avocado, strawberries, frozen*	\$0.01 kg
20.04.110	Fruit peel, preserved - citrus*	3% and \$0.062 kg
20.04.190	Fruit peel, preserved - other*	\$0.062 kg
20.04.900	Paw paw, mango, avocado, guava, pineapple, preserved*	(01) 12.5% (02) 22%
20.05.000	Jams, fruit jellies, marmalades, fruit puree and fruit paste, cooked*	(02) 7% and \$0.041 kg

Tariff Item	Brief Description of Goods	Import Treatment
20.06.220	Peanuts, prepared or preserved*	\$0.111 kg
20.06.290	Nuts, not including almonds and peanuts, prepared and preserved*	Duty free
20.06.300	Passionfruit pulp, prepared or preserved*	DC : \$0.15 lt DPC : \$0.14 lt
20.07.300	Passionfruit juice*	DC : \$0.14 1t DPC : \$0.13 1t
21.02.110	Extracts or essence of coffee*	Duty free
Ex 21.02.190	Extract of essence of tea*	Duty free
21.04.100	Soya sauce*	Duty free
21.04.200	Sauces other than soya sauce*	Duty free
21.04.900	Mixed condiments and mixed seasonings*	10%
21.05.110 .190 .200 .900	Soups & broths and liquids sold in powder form, homogenised composite food preparation*	Duty free Duty free 20% 20%
Ex 21.07.200	Peanut butter, coconut cream, in packs not exceeding 1.14 lts*	\$0.04 lt
Ex 21.07.300	Peanut butter, coconut cream, in packs exceeding 1.14 lt*	\$0.26 lt
21.07.910	Jellies*	Duty free
21.07.991	Hop shoots, protein concentrates, textured vegetable protein*	10%
Ex 21.07.999	Preparations for making non-alcoholic beverages*	10%
22.07.100	Cider and perry	Duty free
Ex 22.07.900	Fermented beverages from fruit juices	Duty free

Tariff Item	Brief Description of Goods	Import Treatment
22.08.100	Alcohol or neutral spirits containing more than 94% by volume of alcohol	Duty free
22.08.900	Alcohol or neutral spirits containing between 80% and 94% by volume of alcohol, denatured spirit of any strength	\$19.25 per 1t of alcohol
22.09.3	Gin	\$18.75 per lt of alcohol
22.09.4 .5	Rum	\$18.75 per lt of alcohol
Ex 22.09.7	Vodka	\$18.75 per 1t of alcohol
33.01.100 .190 .200 .900	Essential oils, resin oils*	(01) 5% (02) Duty free Duty free Duty free Duty free
Ex 33.06.900	Products of dental hygiene, incense sticks, hair cream, face cream, perfumes, skin lotions*	Duty free
34.06.000	Candles, tapers, night lights and the like*	\$0.021 kg
35.06.200	Glues of artificial plastic materials and resins etc*	10%
35.06.900	Glues, other, NSA*	Duty free
39.07.510	Attache or executive cases, school cases, suitcases, toilet cases, trunks, cases for sporting equipment, of acrylonitrile butadiene styrene copolymer (ABS)*	35%
Ex 41.02.100	Bovine cattle leather, wet blue hides and skins	
66.02.000	Walking sticks, whips, riding crops, etc*	Duty free
66.03.100	Parts and accessories for items within 66.01, 66.02*	Duty free

Tariff Item	Brief Description of Goods	Imp	ort Treatment
67.01.100	Feather dusters of birds feathers*	15%	
67.01.200 67.01.900	Fans and handscreens made of birds feathers* Other goods of birds feather		0%
69.09.100	Laboratory, chemical or industrial wares, troughs tubs used in agriculture, pots, jars	Duty	
69.13.100	Articles of personal adornment, ornaments and lamps etc of porcelai or china*	10% in	
69.13.200	Monumental and other statuary figures and other articles of porcelain or china*	Duty	free
69.13.900	Other articles of porcelain or china	Duty	free
69.14.100	Bottles, jars and similar articles*	Duty	free
69.14.900	Other ceramic products, NSA*	10%	
70.09.100	Rear view glass mirrors*	15%	
73.03.000	Waste and scrap metal of iron and steel*	Duty	free
73.10.100	Wire rod in coils*	Duty	free
73.10.200	Bars and rods of iron and steel (not wire rod in coils) decorated but not worked further*	Duty	free
73.10.900	Bars and rods of iron and steel, NSA and hollow mining drill steel*	30%	
73.13.100 .200 .300 .400 .900	Sheets and plates of iron or steel, hot or cold rolled*	Duty Duty Duty	er tonne free free & 7% pr free and 3% pr

Tar	riff Item	Brief Description of Goods	Imp	ort Treatment
	73.14.100	Iron or steel wire, not insulated*	Duty Duty	
Ex	73.21.900	Door and window frames of iron or steel*	10%	
	73.23.000	Casks, drums, cans etc of sheet or plate of iron or steel*	30%	
	73.25.100	Stranded wire cables etc used as shafting for flexible trans— missions*	Duty	free
	73.25.900	Other stranded wire cables etc of iron and steel*	Duty	free
	73.26.000	Barbed iron or steel wire, twisted, hoop or single flat wire etc of a kind used for fencing*	Duty	free
Ex	73.27.900	Fencing material of iron and steel*	Duty	free
	73.31.100	Horse shoe nails, of iron and steel*	Duty	free
	73.31.200	Drawing pins, of iron and steel*	25%	
	73.31.300	Spikes of iron and steel*	20%	
	73.31.900	Other nails, tacks, staples etc, NSA*	3%	
	73.32.100	Cotters and cotter pins screw hooks and screw rings, of iron and steel-		free
	73.32.900	Other bolts and nuts, rivets, washers etc of iron and steel*	10%	
	73.34.100	Pins, hairpins of iron or steel*	10% Duty	free
	73.38.100	Kettles, saucepans, boilers, sewing machine bobbins, soda water siphons, of iron & steel	Duty *	free

Ta	riff Item	Brief Description of Goods	D	mport	Treatment
	73.38.200	Smoking requisites of iron and steel*	15%		
	73.38.300	Furniture, stationery and parts thereof of iron and steel*	20%		
	73.38.400	Kitchenware, soap racks stove toasters*	23%		
	73.38.500	Hollow ware and table- ware of stainless steel, plated tableware*	20%		
	73.38.700	Pot scourers and pads, gloves, steel wool etc*	10%		
	73.38.900	Other goods NSA, of a kind commonly used for domestic purposes*	25%		
	74.15.100	Nails, tacks, staples etc of copper or of iron or steel with heads of copper*	15%		
	74.15.900	Bolts and nuts, screws, rivets, cotters, washers etc of copper*	15%		
	74.18.100	Goods of copper alloy in which the alloy contains more than 10% of nickel*	Dut	y free	
	74.18.210	Smoking requisites of copper*	15%		
	74.18.290	Dishes, pots, pans or plate washes, wire kitchenware and plated tableware of copper*	15%		
	74.18.900	Other goods used for domestic purposes, of copper *	15%		
Ex	78.06.000	Lead washers*	21%		
Ex	82.01.100	Spades of base metal*	15%		
	82.01.200	Hoes, forks, rakes, trowels, turf edges and the like, of base metal*	10%		

Tariff Item	Brief Description of Goods	Import Treatment
Ex 82.01.900	Cane knives of base metal*	Duty free
82.11.200	Double edged safety razor blades*	12.5%
Ex 82.11.900	Other razor blades*	Duty free
83.04.000	Filing cabinets, racks, etc and similar office equipment of base metal*	Duty free
83.05.100	Staples of base metal*	Duty free
Ex 83.05.900	Gem clips and paper pins, and clips*	18%
Ex 83.07.200	Hurricane lamps*	Duty free
Ex 83.07.900	Kerosene lamps*	Duty free
83.09.100 .200 .300 .400	Clasps, frames, buckles, hooks etc of base metal*	15% Duty free 10% (1) 15% (2) 10% 10%
83.13.100	Capsules of base metal*	20%
83.13.900	Stoppers, crown corks, bottle caps, bung covers seals and plombs, case corner protectors and other packing accessories of base metal*	
96.06.000	Hand sieves and riddles of any material*	Duty free
97.01.100	Bicycles, tricycles and quadricycles*	27%
97.01.200	Saddles and accessories of leather or rubber for bicycles etc*	20%
97.01.300	Parts etc for bicycles, tricycles, quadricycles*	

Tariff Item	Brief Description of Goods	Import Treatment
97.01.900	Other wheeled toys, dolls' prams, etc*	20%
97.02.000	Dolls*	15%
97.03.100(1)	Radio remote control toys and working models*	30%
(2)	Books, toy microscopes, and radio receivers*	The DC rate of duty that, but for this item, would apply if the goods were not toys or models or parts or accessories therefore, or if that rate is equal to the G.T. rate, that rate less 10% of V.
97.03.900(1)	Balloons*	24%
(2)	Other toys and working models, NSA*	Duty free
98.01.110	Buttons and button moulds of casein, synthetic materials imitation pearl shell or imitation trouchus shell*	An amount per gross being the product of \$0.009 and the number (disregarding any fraction) obtained by dividing the maximum transverse diameter of the goods in
98.01.120	Buttons and button moulds of vegetable ivory animal shell, bone, horn or ivory*	mm by 0.635 less 15% of V. Duty free
98.01.190	Buttons and button moulds of other materials*	10%
98.01.210	Press fasteners of the two-piece sew-on kind, and parts	Duty free
98.01.290	Other press fasteners and parts*	10%
98.01.900	Studs, cufflinks and parts*	20%
98.03.100	Pen and pencil sets for school use*	10%
98.03.200	Fountain pens, pen and pencil sets, NSA, propelling and sliding pencils*	10%
98.03.300	Ball point pens and pencils, complete*	Duty free

NAME OF REAL PROPERTY.	of Goods	
98.03.400	Assembled refills for ball point pens, ball point pens, and pencils without refills*	Duty free
98.03.500	Parts and fittings for ball point pens and pencils*	Duty free
98.03.900	Other fountain pens, stylograph pens, and other pens, penholders and similar holders*	Duty free
98.05.100	Pencils other than slate pencils*	Duty free
98.05.200	Pencil leads*	Duty free
98.05.900	Slate pencils, crayons and pastels, drawing charcoals, and chalks, tailors and billiard chalks*	Duty free
98.12.100	Combs, not being of ornamental character, etc*	7%
98.12.900	Other combs, hair slides and the like*	15%

^{*} Denotes goods currently under reference to an Australian assistance advisory body. Revised access arrangements for Forum Island countries on these goods will be considered when the Australian Government considers the relevant assistance advisory bodies' reports.