

# GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

L/3982/Add.1

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## GENERALIZED SYSTEM OF PREFERENCES

### Notification by Australia

#### Addendum

The following communication, dated 4 July 1974, has been received from the delegation of Australia.

In accordance with sub-paragraph (c) of the waiver adopted by the CONTRACTING PARTIES under the Decision of 25 June 1971 (L/3545), the following changes in the Australian system of tariff preferences for developing countries are notified for the information of contracting parties. Details of the Australian system were circulated in L/3982 of 28 January 1974, and L/3982/Corr.1 of 25 March 1974.

Now or modified concessions, operative 1 July 1974, included in response to specific requests from developing countries

<u>Tariff item</u>	<u>Brief description</u>	<u>Treatment</u>
ex 20.05.000	Jams of tropical fruit based on fruit falling within item 08.01	D.C. <sup>1</sup> rate equivalent to 10 percentage points below general rate (giving a D.C. rate of \$20.015 per kg. + 7% prime duty)
40.11.900	Motor car tyres and tubes	Introduce annual quota of \$1,000,000 at 5% ad valorem or if higher \$40.10 per kg. <u>EXCLUDE</u> Taiwan and Israel

<sup>1</sup>D.C. = developing country

<u>Tariff item</u>	<u>Brief description</u>	<u>Treatment</u>
61.10.100	Men's and boys' outer-garments - overcoats, suits	Eliminate present quota and D.C. rate. Introduce new D.C. rate equivalent to 10 percentage points below general rate (giving D.C. rate of 33%, or if higher, 20% and \$A1.88 each plus 3% primage duty)
73.35.300	Springs and leaves for springs, of iron or steel - for use with internal combustion piston engines, NSA, Under Security	Introduce D.C. rate of 10% ad valorem (in lieu of 20%)
73.37.100)	Boilers etc.	Introduce new D.C. rates 10 percentage points below general rate
73.37.900)		
ex 84.15.200	Refrigerators, as prescribed by by-law of less than 198 litres gross internal capacity	Increase D.C. quota from \$A200,000 p.a. to \$A400,000 p.a.
84.62.300	Steel balls; needles for roller bearings	Introduce new D.C. rate of free
85.03.100)	Primary cells and primary batteries - dry cells etc.	Increase D.C. quota from \$A200,000 p.a. to \$A500,000 p.a.
85.03.900)	and other	
ex 85.06.900	Electric fans, office or household	Increase D.C. quota from 10,000 units p.a. to 20,000 units p.a.
85.19.440	Switchgear etc.	Introduce new D.C. rate 10 percentage points below general tariff
85.19.470	Fuses, connectors, etc.	Increase D.C. quota from \$A150,000 p.a. to \$A750,000 p.a.
ex 89.01.900	Launches and sailing yachts having an overall length not less than 7.5 metres and not more than 13.5 metres	Introduce new D.C. rate 10 percentage points below general rate <u>EXCLUDE</u> Taiwan

<u>Tariff item</u>	<u>Brief description</u>	<u>Treatment</u>
90.09.100	Slide projectors	Establish new D.C. quota of \$A80,000 p.a. at a rate of duty 10 percentage points below general rate
97.03.900	Other toys etc. - Other	Reduce D.C. rate from 10% ad valorem to free <u>EXCLUDE</u> Hong Kong

Items on which D.C. preference margin has been withdrawn from 1 July 1974

49.01.100	Australian directories, guides and time-tables
49.05.100	Maps such as Australian street directories, road guides and the like
49.07.900	Cheque books, share certificates etc.
49.08.000	Transfers
49.10.000	Calendars (including calendar blocks) of paper or paperboard
ex 49.11.910	Memorandum and other printed forms, prospectuses and tickets (Note: Products covered by sub-items (a) and (c) of item 49.11.900, viz: greeting, condolence, invitation cards and the like and pictorial views not being calendar backs are not excluded)
49.11.990	Catalogues, overseas travel literature, pictures, posters, showcards, etc.

Handicrafts

The existing Customs By-law arrangements which limit duty-free entry of handicrafts to specified products are to be discontinued. However, during a period of "phasing out", imports under By-law of the specified products will be admitted free of duty, provided they are entered for home consumption on or before 31 December 1974.

New Customs By-law arrangements for duty-free entry of all handicrafts (as defined) from all sources operate from 1 July 1974. Thus the new arrangements for all handicrafts and those which apply to specified handicrafts entered for home consumption prior to 31 December 1974, will be concurrent for the period 1 July-31 December 1974. Details of the new Customs By-law and guidelines for its implementation are contained in the Annex.

Desiccated coconut

In response to requests from developing countries Australia suspended the customs duty on imports of desiccated coconut from all sources from 1 July 1974. Imports of desiccated coconut come only from developing countries. Should production of desiccated coconut be resumed in Papua New Guinea the duty suspension will be reviewed.

Invoicing

Document L/3982/Corr.1 contains details of invoicing requirements for eligible products other than handicrafts.

As an alternative to the requirements set out in L/3982/Corr.1, the Australian Department of Customs and Excise will accept the following documentation:

"normal invoice" plus "Form 'A' - Combined Declaration and Certificate of Origin" provided that the Form 'A' incorporates a declaration by the exporter as set out under "Invoicing" in L/3982/Corr.1"

Booklet on Australian System of Tariff Preferences

The booklet issued in January 1974 which describes the Australian system is being updated and re-printed. In addition to the English language, the booklet is being printed in both French and Spanish. Supplies of the booklet should be available towards the end of July 1974.

ANNEX

Customs and Excise Notice No. 74/65

HANDICRAFTS - ITEM 36 OF SCHEDULE 2

New provisions for duty-free entry into Australia of genuine "handicrafts" will come into operation on 1 July 1974.

2. The new scheme supersedes the existing concessions to cottage industry handicrafts from less developed countries.

3. It should be noted that the new concession applies to "handicrafts" from any country. It should also be noted that the new definition will result in some goods, the admissibility of which in the past as "cottage industry" traditional handicrafts may have been suspect, no longer being eligible for concessional admission (but see paragraph 9 for certain "transitional" provisions).

4. In the main, the new concessions apply to:

Handicrafts being goods that the Collector is satisfied:-

- (i) are "hand-made", that is to say goods that have been made by one or more of the following processes:
  - (a) by hand;
  - (b) by tools held in the hand;
  - (c) by machines powered by foot or hand;
- (ii) are wholly or in chief part by weight of materials traditionally used in the production of handicrafts; and
- (iii) have attained, by reason of being "hand-made", an artistic or decorative character generally comparable with traditional "hand-made" products of the country in which the goods were made (see ATTACHMENT "A" for formal By-law wording).

5. The three criteria (i), (ii) and (iii) are cumulative. Goods which fail to comply with any one of the criteria will not qualify for free admission.

6. Goods which will be excluded are goods that have not attained, by reason of being "hand-made", an artistic or decorative character generally comparable with traditional "hand-made" products of the country in which the goods were made.

7. For the convenience and guidance of officers, Customs agents and the general public in the administration of Item 36, papers have been prepared covering the following aspects -

- Terms of By-law

- ATTACHMENT "A"

- Administrative guidelines for interpretation of By-law provisions

- ATTACHMENT "B"

- List of types of goods which could qualify for By-law

- ATTACHMENT "C"

- Terms of "transitional" By-law

- ATTACHMENT "D"

8. Attachments "B" and "C" constitute guidelines only and are not exhaustive or definitive.

"TRANSITIONAL" PROVISIONS

9. A separate By-law has been issued under the provisions of the new Item 36 admitting under that item goods from Developing Countries that on 30 June 1974 were admissible under the provisions of the old Item 46. This By-law will cease to operate after 31 December 1974. (See ATTACHMENT "D").

ATTACHMENT "A"

TERMS OF BY-LAW

ITEM NO. 36  
SCHEDULE 2

1. This by-law may be cited as Customs By-law No. S2425

2. This by-law shall take effect on and from 1 July 1974.

3. Subject to paragraphs 4, 5 and 6, Item 36 in Schedule 2 to the Customs Tariff 1966-1973, as proposed to be altered, applies to handicrafts that the Collector is satisfied:

(1) are hand-made goods, that is to say, goods that have been made by one or more of the following processes:

- (a) by hand;
- (b) by tools held in the hand;
- (c) by machines powered by foot or hand;

(2) are wholly or in chief part by weight of materials traditionally used in the production of handicrafts; and

(3) have attained, by reason of being hand-made, an artistic or decorative character generally comparable with traditional hand-made products of the country in which the goods were made.

4. Notwithstanding the provisions of paragraph 3, this by-law applies to textile fabrics printed or dyed according to the traditional Batik method and handicrafts made up from such fabrics.

5. The incorporation or inclusion in goods of materials or components of a minor nature that -

(1) do not conform to the provisions of paragraph 3; and

(2) are essential to the assembly or normal operation of those goods, but do not contribute to the decoration, artistry or character of the goods,

does not thereby exclude those goods from the provisions of paragraph 3.

6. This by-law does not apply to goods to which paragraph 3 would, but for this paragraph, apply that -

(1) are included in a class of goods specified in column 1 of the Table hereto; and

(2) are not included in the class of goods (if any) specified in column 2 of that Table opposite the class of goods in which those goods are included.

THE TABLE

Column 1 EXCLUDED GOODS	Column 2 INCLUDED GOODS
(1) Textile fabrics	Fabrics that have been: (i) printed or dyed according to the traditional Batik method; or (ii) hand crocheted, knitted, netted or woven from natural fibres.
(2) Articles made up from textile fabrics	Handicrafts made up from textile fabrics that have been: (i) printed or dyed according to the traditional Batik method; or (ii) hand crocheted, knitted, netted or woven from natural fibres.
(3) Jewellery to which item 71.12, sub-item 71.14.9 or item 71.15 applies	
(4) Imitation jewellery to which item 71.16 applies	Handicrafts being beads put up as necklaces, bracelets or anklets; Handicrafts made up from naturally occurring products or materials, with or without metal fittings.
(5) Furniture and parts therefor, to which item 94.01 or 94.03 applies	Handicrafts in which the artistic or decorative character is achieved by inlaid work or by carved designs carried out by hand.

ATTACHMENT "B"

ADMINISTRATIVE GUIDELINES FOR INTERPRETATION OF BY-LAW PROVISIONS.

• Criteria

1. Hand-made

- (1) For goods to be regarded as "hand-made" they must not only be made:
  - (a) by hand;
  - (b) by tools held in the hand;
  - (c) by machines powered by foot or hand; or
  - (d) by any combination of the foregoing processes,but must also be made from:
  - (e) unprocessed naturally occurring materials; or
  - (f) "hand-made" materials.
- (2) However, goods that have been "hand-made" within the definition above from machine made or processed materials of basic form, that is to say, materials in a form not pre-determined by its intended ultimate end-use (e.g. a rectangular sided block of stone, a billet of wood, a rectangular sheet of copper) will not be excluded prima facie from being "hand-made". (Note - such goods must of course conform to the provisions of paragraph 3(3) of the By-law).
- (3) Goods are not precluded from being regarded as "hand-made" by reason of use in their manufacture of:
  - (a) mechanically powered tools, provided they are held in the hand (e.g. electric drill) - this does not cover a situation where the article being produced is held in the hand and worked on a machine tool fitted to bench, stand or other support;
  - (b) machines not held in the hand, provided they are hand or foot powered (e.g. treadle operated sewing machines and potters' wheels); or
  - (c) machine made materials and components of a minor nature that are essential to the assembly or normal operation of those goods but do not contribute to the decoration, artistry or character of the goods (e.g. sewing threads, plain buttons, plain fasteners, nails, screws, plain hinges, paint).
- (4) Textile fabrics printed or dyed by the Batik process and handicrafts made therefrom are specific exceptions to the above - see paragraph 4 of the By-law.
- (5) Goods that have been produced by machine beyond a basic form (as defined above) and subsequently hand worked or decorated, even to an extensive degree, will not be regarded as "hand-made".
- (6) Goods made up by hand, in whole or part from machine made components, do not prima facie qualify as "hand-made" (subject, however, to the provisions of paragraph 5 of the By-law).
- (7) Goods held by hand against a cutting or grinding tool driven by a bench power driven machine whereby artistic or decorative effects are produced will not be regarded as "hand-made".



## 2. Traditional Materials

- (1) In addition to being "hand-made" goods must be made wholly or in chief part by weight of "traditional" materials. Materials produced by technological developments of the 20th Century are excluded.
- (2) Lists of acceptable and non-acceptable materials are set out hereunder. The lists are not exhaustive.

### Materials which will be accepted as "traditional"

- . Base metals and alloys thereof
  - Copper and copper alloys
  - Iron and Steel other than alloy steels
  - Lead and lead alloys
  - Tin and tin alloys
- . Bone
- . Clays
- . Fibres
  - Cotton
  - Linen
  - Silk
  - Wool
  - Other vegetable fibres
- . Furskins
- . Glass
- . Leather
- . Paper
- . Papier mache
- . Precious metals
- . Shells
- . Stone
- . Wood (natural)

### Materials which will prima facie be regarded as "non-traditional"

- . Aluminium and alloys of aluminium
- . Artificial plastic, synthetic rubber and latices
- . Composition leather
- . Electro-platedware
- . Man-made fibres and fabrics (except Batik fabrics)
- . Stainless steel and other alloy steels
- . Wood
  - Cellular
  - Improved
  - Réconstituted
  - Plywood
- . Processed materials, e.g. ebonite, agglomerated stone

(Note specific exception in respect of Batik dyed fabrics and handicrafts made therefrom).

## 3. Artistic or Decorative Character

- (1) In addition to being "hand-made" and of "traditional" materials, goods must also have attained, by reason of being "hand-made", an artistic or decorative character. Such artistic or decorative character must be generally compatible with traditional "hand-made" products of the country in which the goods were made.

(2) Goods may be said to have attained an artistic or decorative character if they:

(a) have decorative designs thereon covering a substantial area of the visible surface and have been effected by one or more of the following hand processes:

applique work;	knitting;
beating;	knotting;
branding;	moulding;
carving;	needlework;
chasing;	netting;
crocheting;	painting;
cutting;	plaiting;
drawing;	printing;
embossing;	punching;
embroidering;	quilting;
enamelling;	rubbing;
engraving;	tooling;
etching;	twisting;
filigreeing;	studding;
inlaying;	weaving;

(b) are goods, including ornaments per se, that in themselves have attained an artistic character or aesthetic appeal; or

(c) are goods not necessarily of a decorative character which are still used as utility articles in day to day living by indigenous peoples of certain developing countries, but which would be imported into Australia primarily for decorative use. This covers such goods as native spears, assegais and shields particularly from Africa, Asia, the Arctic Ocean littoral and Oceania.

(2) Goods will be regarded as not having attained an artistic or decorative character if they:

(a) are plain utility goods which have no particular artistic or decorative features (e.g. iron cooking utensils, plain hand turned or carved bowls or trays); or

(b) are goods that albeit are artistic or decorative per se and have not attained that character by hand working of the "basic" form (e.g. a bear skin, hand prepared and tanned for use as a floor mat).

(4) Goods that are of an artistic or decorative character not generally comparable or compatible with the traditional products of the country where made are excluded (e.g. bride or Irish Piper dolls of Occidental style or dress, made in an Oriental country or vice versa).

#### 4. Extraordinary Provisos

Attention is invited to certain provisos relating to textile fabrics, textile articles, jewellery (excluded), imitation jewellery and furniture and parts. These provisos are additional to the normal criteria and are set out in the Table to the By-law (ATTACHMENT "A"). The Table must be read in conjunction with the By-law, in particular paragraph 6 thereof.

#### 5. General Information

(1) Certificates from an authority in the exporting country are not required for goods to qualify for By-law admission. However, appropriate declarations on invoices by the exporter could assist clearance through the Customs.

- (2) Tariff Classification Advices (TCA) will not be issued in respect of Item 36 of Schedule 2.
- (3) Importers seeking to enter goods under Item 36 are responsible for ensuring that the goods do in fact conform to the criteria specified in paragraphs 3(1) and 3(2) of the By-law.
- (4) In respect of forward samples Customs will advise only whether or not goods are regarded as meeting the terms of paragraph 3(3) of the By-law - see also paragraph 5(12) below.
- (5) The Collector may take such steps, as necessary, including submission of samples for expert examination to satisfy himself that Item 36 applies to goods.
- (6) If Collectors are not satisfied that Item 36 applies to goods, normal rates of duty will be payable.
- (7) A cautionary note is sounded to buyers who contemplate taking or sending abroad samples or designs to be made up as handicrafts for the purpose of subsequent entry under Item 36. The possibility that the end product will not qualify within the provisions of the By-law should not be overlooked.
- (8) As announced by the Minister for Overseas Trade further specific exclusions from the By-law may be made from time to time should imports threaten or cause serious damage to Australian industry.
- (9) The By-law's operation will be reviewed before 30 June 1975 and automatic extension in its current form should not be assumed.
- (10) These guidelines will also be reviewed in the light of experience and amended as necessary.
- (11) The Department of Customs and Excise in Canberra will welcome requests for clarification or amplification of the guidelines. These requests should be accompanied by samples or specifications, where appropriate, and marked "Attention: ACG Tariff Control".
- (12) However, requests for advice on eligibility of forward samples are to be directed to State Tariff Offices and not to Central Office - see also paragraph 5(4).

ATTACHMENT "C"

LIST OF TYPES OF GOODS WHICH COULD QUALIFY  
FOR BY-LAW

Listed below in tariff item order are the types of goods which, subject to the criteria and other provisions of the By-law, may be regarded as coming within the scope of the concession:

<u>Tariff Item</u>	<u>Type of Goods</u>	<u>Not Eligible</u>
42.01	Hand-tooled or silver inlaid hand-made saddlery and harness.	Hand-decorated machine-made and sewn goods.
42.02	Hand-decorated, hand-made leather goods and decorative shopping bags of hand-made textile fabrics of natural fibres or of fabrics printed by the Batik process.	Hand-decorated machine-made and sewn goods.
42.03	Hand-made articles of leather apparel that have been hand-tooled, embroidered or the like.	Hand-decorated machine-made and sewn goods.
42.05	Hand-tooled or otherwise hand-decorated hand-made leather goods.	Hand-decorated machine-made and sewn goods.
44.20	Hand-carved, hand-made picture frames and like frames.	
44.23	Hand-carved, hand-made doors.	Machine-made doors, hand-carved or incorporating hand-carved panels.
44.24	Hand-made household utensils that have been ornamented by hand carving or hand-inlay work.	Undecorated articles which have not attained an artistic or decorative character by reason of being hand-carved to shape.
44.27	Hand-made articles of wood that have been hand-carved, inlaid or otherwise hand-decorated.	Undecorated articles which have not attained an artistic or decorative character by reason of being hand-carved to shape.
46.02	Mats, hand-woven from natural materials, having decorative designs thereon.	Woven mats in one or more colours, of a utility nature.
46.03	Hand-made basketware of an artistic or decorative character.	Only simplest woven designs will be excluded.
48.21	Hand-made papier mache ware of an artistic or decorative character.	
50.09 ) 50.10 )	Hand-woven fabrics of fancy weaves.	Fabrics of plain, matt or twill weaves including satin or sateen weaves.
51.04	Fabrics that have been printed by the Batik process.	

<u>Tariff Item</u>	<u>Type of Goods</u>	<u>Not Eligible</u>
53.11 ) 53.12 ) 53.13 ) 54.05 ) 55.09 )	Hand-woven fabrics of fancy weaves.	Fabrics of plain, matt or twill weaves.
56.07	Fabrics that have been printed by the Batik process.	
57.09 ) 57.10 ) 57.11 ) 57.12 )	Hand-woven fabrics of fancy weaves.	Fabrics of plain, matt or twill weaves.
58.01 ) 58.02 )	Hand-made carpets of natural fibres.	
58.05	Hand-woven fabrics of fancy weaves.	Fabrics of plain, matt or twill weaves.
58.07	Hand-made braids, etc. of natural fibres.	
58.10	Hand-made embroidery of natural fibres.	Hand-embroidered machine-made fabrics
60.05	Outer garments of a decorative character that have been hand-knitted or crocheted from natural fibres.	Garments made from machine-made fabrics (not Batik printed) even if made up by hand.
61.01 ) 61.02 ) 61.03 ) 61.04 ) 61.05 ) 61.06 ) 61.07 ) 61.08 )	Articles of apparel, etc., of a decorative character, hand-made from fabrics of fancy weave that have been hand-woven from natural fibres or from fabrics printed by the Batik process.	Garments made from machine-made fabrics (not Batik printed) even if made up by hand.
64.02 ) 64.03 ) 64.04 )	Hand-made footwear of a decorative character.	Fashion footwear; machine-made footwear that has been subsequently hand-decorated; footwear machine-moulded or shaped, composition leather or artificial plastic components.
66.01	Hand-made sunshades and the like, the covering of which is of paper or fabrics woven from natural fibres.	
66.02	Hand-made walking sticks, etc., of a decorative character.	
67.05	Hand-made fans and hand screens having a decorative or artistic character.	
68.02	Hand-made articles of stone having a decorative or artistic character.	Articles which have not attained an artistic or decorative character by reason of being hand-carved to shape.

<u>Tariff Item</u>	<u>Type of Goods</u>	<u>Not Eligible</u>
69.07 ) 69.08 )	Hand-made tiles of a decorative design.	Tiles with more or less smooth surfaces i.e. without designs in relief or cameo.
69.11 ) 69.12 )	Hand-made tableware of a decorative or artistic character.	Machine-made articles subsequently hand-decorated.
69.13	Hand-made articles including hand-made articles of furniture of a decorative character.	Machine-made articles subsequently hand-decorated.
70.13	Hand-made glassware of a decorative character.	Heat resisting glassware; machine-made glassware subsequently hand-cut, etched or otherwise decorated.
70.14	Hand-made illuminating glassware.	Machine-made glassware subsequently hand-cut, etched, or otherwise decorated.
71.16	Hand-made necklaces, bracelets or anklets of glass beads or hand-made beads; hand-made goods made up from naturally occurring products or materials with or without metal fittings.	
73.38 ) 73.40 ) 74.18 ) 74.19 ) 78.06 )	Hand-made metalware that has been beaten, carved, chased, enamelled, filigreed, inlaid or moulded.	Utility articles merely hand-formed to shape, e.g., sizzle plates; goods of non-traditional materials; and machine-made articles subsequently hand-decorated.
82.04 ) 82.12 ) 82.13 ) 82.14 )	Hand-made tools, cutlery and tableware that have been beaten, carved, chased, enamelled, filigreed, inlaid or moulded.	Utility articles merely hand-formed to shape; goods of non-traditional materials; and machine-made articles subsequently hand-decorated.
83.06 ) 83.07 )	Hand-made goods that have been beaten, carved, chased, enamelled, filigreed, inlaid or moulded.	Utility articles merely hand-formed to shape; goods of non-traditional materials; and machine-made articles subsequently hand-decorated.
83.09	Hand-made decorative buckles and buckle-clasps.	Goods of non-traditional materials; machine-made articles subsequently hand-decorated.
91.10	Hand-made wooden clock cases that have been hand-carved or otherwise hand-decorated.	Machine-made clock cases subsequently hand-decorated.
94.01 ) 94.03 )	Hand-made furniture where the artistic or decorative character attained by reason of being hand-made is achieved by inlay work or carved designs carried out by hand.	Machine-made furniture that has been subsequently hand-carved or inlaid; furniture consisting of components that have been merely carved or turned to shape; hand-assembled furniture consisting of machine-made components and subsequently hand-carved or inlaid; furniture of non-traditional materials.

<u>Tariff Item</u>	<u>Type of Goods</u>	<u>Not Eligible</u>
95.01 ) 95.02 ) 95.03 ) 95.04 ) 95.05 ) 95.06 ) 95.07 ) 95.08 )	Articles, the artistic or decorative character of which is attained by reason of being hand-carved or hand-moulded.	Utility articles merely hand-carved or moulded to shape, and machine-made articles that have been subsequently decorated by hand-carving.
97.04	Hand-carved pieces and hand-made decorative boards for games.	Goods made from non-traditional materials.
98.01	Hand-carved buttons of a decorative character.	Goods made from non-traditional materials.
98.11	Hand-made or hand-carved smoking pipes etc., the decorative character of which is attained by reason of being hand-carved or hand-made.	
98.12	Decorative combs, hair slides and the like the decorative or artistic character of which is attained by being hand-made.	Goods made from non-traditional materials; and machine made goods whether or not subsequently hand-carved or otherwise hand-decorated.

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