



Generalized System of Preferences
HANDBOOK ON THE SCHEME OF
AUSTRALIA





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NOTES

This publication is a new version of the *Handbook on the Scheme of Australia* containing updated information. It was prepared by Taisuke Ito and Daeil King, under guidance of Liping Zhang, from the UNCTAD secretariat, based on the following information sources: Customs Act 1901; Customs Tariff Act 1995; Customs Tariff Regulations 2004; Instructions and Guidelines: Preferential Rules of Origin of the Department of Immigration and Border Protection of Australia (July 2009); Customs Regulations 2015; discussion paper on the Review of the Australian System of Tariff Preferences (ASTP) of the Department of Foreign Affairs and Trade of Australia (2016); and Notification of preferential rules of origin for least developed countries (World Trade Organization, 2017a).

The Handbook provides a general explanation of the scheme of Australia, aimed at enabling officials and users responsible for or involved in issues relating to the Generalized System of Preferences (GSP) to gain a better understanding of the scheme.

Products are described in terms of the Harmonized Commodity Description and Coding System, commonly known as the Harmonized System, upon which the Australian customs tariff acts are based. However, matters involving technical interpretation of the GSP will be determined in accordance with the provisions of the relevant Australia customs tariff act.

Unless otherwise specified, dollars (\$) refer to Australian dollars.

Although based on official texts, the Handbook cannot be regarded as a substitute for the aforementioned texts. For more detailed information, authentic and up-to-date legal texts should be consulted.

Requests for further information should be addressed to:

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GENERALIZED SYSTEM OF PREFERENCES SERIES

The GSP series, including the handbooks, promote greater awareness among exporters and government officials in developing countries on trading opportunities available under the GSP and other preferential trade arrangements and a better understanding of applicable rules and regulations with a view to facilitating their effective utilization. The series comprises the following publications:

- Generalized System of Preferences: List of Beneficiaries (UNCTAD/ITCD/TSB/Misc.62/Rev.7)
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- Handbook on the Scheme of Canada (UNCTAD/ITCD/TSB/Misc.66/Rev.1)
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- Handbook on the Rules of Origin of the European Union (UNCTAD/ITCD/TSB/Misc.25/Rev.3/Add.1)

These publications are available at unctad.org/gsp.

For further information on preferential market access and the GSP, please contact:

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