

Version
as at 1 January 2024



**Climate Change (Synthetic Greenhouse Gas Levies)
Regulations 2013**
(SR 2013/46)

Jerry Mateparae, Governor-General

Order in Council

At Wellington this 25th day of March 2013

Present:

His Excellency the Governor-General in Council

Pursuant to sections 30W, 244, 245, and 246 of the Climate Change Response Act 2002, His Excellency the Governor-General makes the following regulations, acting on the advice and with the consent of the Executive Council and on the recommendation of the Minister for Climate Change Issues tendered after—

- (a) having had regard to New Zealand's international obligations relating to synthetic greenhouse gases; and
- (b) having complied with the requirements specified in sections 244 and 247 of that Act.

Note

The Parliamentary Counsel Office has made editorial and format changes to this version using the powers under subpart 2 of Part 3 of the Legislation Act 2019.

Note 4 at the end of this version provides a list of the amendments included in it.

These regulations are administered by the Ministry for the Environment.

Enacting statement: amended, on 1 January 2023, by regulation 27 of the Climate Change (Emissions Trading Scheme and Synthetic Greenhouse Gas Levies) Amendment Regulations 2022 (SL 2022/267).

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Regulations

- 1 Title**

These regulations are the Climate Change (Synthetic Greenhouse Gas Levies) Regulations 2013.
- 2 Commencement**

These regulations come into force on 1 July 2013.
- 3 Interpretation**
 - (1) In these regulations, unless the context otherwise requires,—
Act means the Climate Change Response Act 2002

goods vehicle means a motor vehicle that is designed or adapted primarily for the carriage of goods and—

- (a) has 4 wheels or more; or
- (b) has 3 wheels and a gross vehicle mass of more than 1 000 kg

large goods vehicle means a goods vehicle that has a gross vehicle mass of more than 3 500 kg

large passenger vehicle means a passenger vehicle that—

- (a) is designed or adapted to carry more than 9 passengers (including the driver); and
- (b) has a gross vehicle mass of more than 5 000 kg

levy means the synthetic greenhouse gas levy imposed by section 227 of the Act

medium passenger vehicle means a passenger vehicle that—

- (a) is designed or adapted to carry more than 9 passengers (including the driver); and
- (b) has a gross vehicle mass of 5 000 kg or less

passenger vehicle means a motor vehicle that is designed or adapted primarily for carrying passengers and—

- (a) has 4 wheels or more; or
- (b) has 3 wheels and a gross vehicle mass of more than 1 000 kg

SGG means synthetic greenhouse gas

small goods vehicle means a goods vehicle that has a gross vehicle mass of 3 500 kg or less

small passenger vehicle means a passenger vehicle that is designed or adapted to carry 9 or fewer passengers (including the driver)

Tariff item has the meaning given in section 2(1) of the Tariff Act 1988.

- (2) The Land Transport Act 1998 classes given in the second column of Schedule 1 are intended to be only an indication of how the classes of leviable motor vehicle given in the first column of that schedule relate to the classes of motor vehicles under that Act and are not intended to be used in the interpretation of the schedule.
- (3) The Tariff items given in the second column of Schedule 2 are intended to be only an indication of how the classes of leviable goods given in the first column of that schedule relate to the classes of goods under the Tariff Act 1988 and are not intended to be used in the interpretation of the schedule.

Regulation 3(1) **2013 levy period**: revoked, on 1 January 2014, by regulation 4 of the Climate Change (Synthetic Greenhouse Gas Levies) Amendment Regulations (No 2) 2013 (SR 2013/382).

Regulation 3(1) **levy**: inserted, on 1 July 2013, by regulation 4 of the Climate Change (Synthetic Greenhouse Gas Levies) Amendment Regulations 2013 (SR 2013/272).

4 Classes of leviable motor vehicles

The classes of leviable motor vehicles to which the levy applies are set out in the first column of Schedule 1.

5 Classes of leviable goods

The classes of leviable goods to which the levy applies are set out in the first column of Schedule 2.

6 Specified synthetic greenhouse gas

The hydrofluorocarbons and perfluorocarbons set out in the fourth column of Schedule 1 and the fourth column of Schedule 2 are specified synthetic greenhouse gases for the purposes of the levy.

7 Specified amount of synthetic greenhouse gas

- (1) The amount of a specified synthetic greenhouse gas to be treated as contained in a class of leviable motor vehicles listed in the first column of Schedule 1 is the amount specified for the class in the sixth column of that schedule.
- (2) The amount of a specified synthetic greenhouse gas to be treated as contained in a class of leviable goods listed in the first column of Schedule 2 is the amount specified for the class in the sixth column of that schedule.

8 Global warming potential

- (1) The global warming potential for a specified synthetic greenhouse gas listed in the fourth column of Schedule 1 is the GWP figure for the gas specified in the fifth column of that schedule.
- (2) The global warming potential for a specified synthetic greenhouse gas listed in the fourth column of Schedule 2 is the GWP figure for the gas specified in the fifth column of that schedule.

9 Methodology for specifying price of carbon

- (1) This regulation sets out how to determine the price of carbon to be used in calculating the rate of levy that applies to a leviable motor vehicle or leviable goods in a levy year.
- (2) If the Crown annual financial statements for the previous financial year calculated revenue from the surrender of units under the greenhouse gas emissions trading scheme—
 - (a) using 1 valuation unit, then the price of carbon is the average of the weekly spot prices of the valuation unit in the previous financial year; or
 - (b) using 2 or more valuation units, then the price of carbon is determined by applying the formula in subclause (3) to each valuation unit and adding the results.
- (3) The formula is—

$$p = a \times b \div c$$

where—

- p is the part of the price that relates to a particular valuation unit
- a is the average of the weekly spot prices of the valuation unit in the previous financial year
- b is the total quantity of the 1 or more surrender units valued by reference to the valuation unit that were surrendered in the previous financial year
- c is the total quantity of all surrender units that were surrendered in the previous financial year.

(4) In this regulation,—

previous financial year, in relation to a levy year, means the financial year that ended in the previous levy year

surrender unit means a type of unit (as defined by the Act) surrendered in the previous levy year (for example, an emission reduction unit)

valuation unit means the unit (whether or not a unit as defined by the Act) by reference to which 1 or more surrender units were valued in the previous financial year (for example, an emission reduction unit may have been valued by reference to itself or to a certified emission reduction unit).

Regulation 9: replaced, on 1 January 2014, by regulation 5 of the Climate Change (Synthetic Greenhouse Gas Levies) Amendment Regulations (No 2) 2013 (SR 2013/382).

10 Price of carbon

The price of carbon for the 2024 levy year is \$71.97, as determined by applying the methodology in regulation 9.

Regulation 10: replaced, on 1 January 2020, by regulation 4 of the Climate Change (Synthetic Greenhouse Gas Levies) Amendment Regulations 2019 (LI 2019/234).

Regulation 10: amended, on 1 January 2024, by regulation 4 of the Climate Change (Synthetic Greenhouse Gas Levies) Amendment Regulations 2023 (SL 2023/239).

11 Rates of levies prescribed

(1) The rates of the motor vehicle levy for the 2024 levy year are the rates specified per motor vehicle in the seventh column of Schedule 1 in relation to a class of leviable motor vehicles in the first column of that schedule.

(2) The rates of the goods levy for the 2024 levy year are the rates specified in the seventh column of Schedule 2 in relation to a class of leviable goods in the first column of that schedule.

Regulation 11(1): amended, on 1 January 2024, by regulation 5 of the Climate Change (Synthetic Greenhouse Gas Levies) Amendment Regulations 2023 (SL 2023/239).

Regulation 11(1): amended, on 1 January 2015, by regulation 5 of the Climate Change (Synthetic Greenhouse Gas Levies) Amendment Regulations 2014 (LI 2014/294).

Regulation 11(2): amended, on 1 January 2024, by regulation 5 of the Climate Change (Synthetic Greenhouse Gas Levies) Amendment Regulations 2023 (SL 2023/239).

Regulation 11(2): amended, on 1 January 2015, by regulation 5 of the Climate Change (Synthetic Greenhouse Gas Levies) Amendment Regulations 2014 (LI 2014/294).

Exemptions from payment of levy

Heading: inserted, on 1 July 2013, by regulation 5 of the Climate Change (Synthetic Greenhouse Gas Levies) Amendment Regulations 2013 (SR 2013/272).

11A Exemption for certain leviable motor vehicles registered on or after 1 July 2013

- (1) A person who registers a leviable motor vehicle on or after 1 July 2013 is exempt from paying the levy if, before 1 July 2013, the motor vehicle received an entry inspection and certification.
- (2) In this regulation,—

entry inspection and certification means the process by which the Registrar of Motor Vehicles is satisfied of the matters in regulation 5(1)(a) of the Land Transport (Motor Vehicle Registration and Licensing) Regulations 2011 in relation to the motor vehicle

registered means registered under Part 17 of the Land Transport Act 1998.

Regulation 11A: inserted, on 1 July 2013, by regulation 5 of the Climate Change (Synthetic Greenhouse Gas Levies) Amendment Regulations 2013 (SR 2013/272).

12 Exemption for household goods and effects of passengers

- (1) A passenger on a ship or an aircraft who imports leviable goods that are the passenger's household goods or other effects is exempt from paying the levy in relation to those leviable goods if the goods are not intended for gift, sale, or exchange.
- (2) Subclause (1) applies whether the leviable goods accompany the passenger or otherwise.

Goods levy: Information requirements

13 Information to be collected

The following information is to be collected and kept under section 248 of the Act in relation to leviable goods that contain a synthetic greenhouse gas specified in Schedule 2:

- (a) shipping and importation documentation, including the following:
 - (i) all entries required to be made under the Customs and Excise Act 2018:
 - (ii) entry documentation (including any declaration, certificate, permit, or licence):
 - (iii) vouchers:
 - (iv) bills of lading, waybills:
 - (v) shipping instructions, freight forwarders instructions:

- (vi) insurance papers:
- (vii) consignment notes:
- (viii) import charges accounting details:
- (ix) packing lists:
- (x) manifests:
- (xi) outturn records:
- (xii) goods tally records:
- (b) ordering and purchasing documentation, including the following:
 - (i) orders, confirmations of orders:
 - (ii) purchase agreements, conditions of purchase:
 - (iii) product specifications:
 - (iv) royalty agreements, pricing agreements, agreements to negotiate pricing, warranty agreements:
 - (v) invoices, pro forma invoices:
 - (vi) commissions and brokerage agreements:
 - (vii) any other contracts:
 - (viii) written communications between the importer and any party to the importation:
- (c) charts and codes of accounts, accounting instruction manuals, and system and programme documentation that describes the accounting system used by the importer or the importer's agent:
- (d) papers, books, registers, disks, films, tapes, sound tracks, and other devices or things in or on which information contained in the records described in paragraphs (a) to (c) are recorded or stored.

Regulation 13(a)(i): amended, on 1 October 2018, by section 443(4) of the Customs and Excise Act 2018 (2018 No 4).

Schedule 1

Motor vehicles levy schedule

Class of leviable motor vehicles	Land Transport Act 1998 class	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) (\$)
Small passenger motor vehicles	MA	Per vehicle	HFC-134a	1300	0.600	56.14
	MB	Per vehicle	HFC-134a	1300	0.600	56.14
	MC	Per vehicle	HFC-134a	1300	0.600	56.14
Medium passenger vehicles	MD	Per vehicle	HFC-134a	1300	0.800	74.85
Large passenger vehicles	ME	Per vehicle	HFC-134a	1300	4.000	374.24
Small goods vehicles	NA	Per vehicle	HFC-134a	1300	0.600	56.14
Large goods vehicles	NB	Per vehicle	HFC-134a	1300	0.800	74.85
	NC	Per vehicle	HFC-134a	1300	0.800	74.85

Schedule 1 table: replaced, on 1 January 2023, by regulation 30 of the Climate Change (Emissions Trading Scheme and Synthetic Greenhouse Gas Levies) Amendment Regulations 2022 (SL 2022/267).

Schedule 1 table: amended, on 1 January 2024, by regulation 6 of the Climate Change (Synthetic Greenhouse Gas Levies) Amendment Regulations 2023 (SL 2023/239).

Schedule 2

Goods levy schedule

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Schedule 2: replaced, on 1 January 2024, by regulation 7 of the Climate Change (Synthetic Greenhouse Gas Levies) Amendment Regulations 2023 (SL 2023/239).

In this schedule, in relation to the classes described under headings 1 to 7 and 18, **air-conditioning machines** includes air-conditioning machines in which humidity cannot be separately regulated.

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) (\$)
1 <i>Air-conditioning units (household and small commercial window- or wall-mounted heat pumps)</i>						
Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity, window or wall types, self-contained or split-system, containing R32, single-phase, and of cooling capacity less than or equal to 4 kW	8415.10.10 01F	Per item	R32	677.00	0.800	38.98
Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity, window or wall types, self-contained or split-system, containing R410A, single-phase, and of cooling capacity less than or equal to 4 kW	8415.10.10 05J	Per item	R410A	1920.00	1.000	138.18
Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity, window or wall types, self-contained or split-system, containing R32, single-phase, and of cooling capacity greater than 4 kW and less than or equal to 7 kW	8415.10.10 09A	Per item	R32	677.00	1.200	58.47
Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity, window or wall types, self-contained or split-system, containing R410A, single-phase, and of cooling capacity greater than 4 kW and less than or equal to 7 kW	8415.10.10 13K	Per item	R410A	1920.00	1.500	207.27

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) (\$)
Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity, window or wall types, self-contained or split-system, containing R32, single-phase, and of cooling capacity greater than 7 kW and less than or equal to 10 kW	8415.10.10 22J	Per item	R32	677.00	2.000	97.45
Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity, window or wall types, self-contained or split-system, containing R410A, single-phase, and of cooling capacity greater than 7 kW and less than or equal to 10 kW	8415.10.10 24E	Per item	R410A	1920.00	2.500	345.46
Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity, window or wall types, self-contained or split-system, containing R32, single-phase, and of cooling capacity greater than 10 kW	8415.10.10 27K	Per item	R32	677.00	2.800	136.43
Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity, window or wall types, self-contained or split-system, containing R410A, single-phase, and of cooling capacity greater than 10 kW	8415.10.10 32F	Per item	R410A	1920.00	3.500	483.64
Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity, window or wall types, self-contained or split-system, containing R32, single-phase, and of cooling capacity greater than 10 kW	8415.10.10 34B	Per kg of specified SGG contained in item	R32	677.00	Actual amount	48.72
Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity, window or wall types, self-contained or split-system, three-phase, and containing R32	8415.10.10 36J	Per kg of specified SGG contained in item	HFC-134a	1300.00	Actual amount	93.56

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) (\$)
Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity, window or wall types, self-contained or split-system, three-phase, and containing R410A	8415.10.10 37G	Per kg of specified SGG contained in item	R410A	1920.00	Actual amount	138.18
Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity, window or wall types, self-contained or split-system, three-phase, and containing R407C	8415.10.10 70J	Per kg of specified SGG contained in item	R407C	1624.21	Actual amount	116.89
Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity, window or wall types, self-contained or split-system, three-phase, and containing R513A	8415.10.10 72E	Per kg of specified SGG contained in item	R513A	572.56	Actual amount	41.21
Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity, window or wall types, self-contained or split-system, three-phase, and containing R32	8415.10.10 76H	Per kg of specified SGG contained in item	R32	677.00	Actual amount	48.72
Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity, window or wall types, self-contained or split-system, other than single- or three-phase, and containing HFC-134a	8415.10.10 78D	Per kg of specified SGG contained in item	HFC-134a	1300.00	Actual amount	93.56
Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity, window or wall types, self-contained or split-system, other than single- or three-phase, and containing R410A	8415.10.10 80F	Per kg of specified SGG contained in item	R410A	1920.00	Actual amount	138.18

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) (\$)
2	<i>Air-conditioning units for installing in vehicles (not including those already installed in vehicles)</i>					
	Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity, of a kind used for persons and in motor vehicles, and containing HFC-134a	Per kg of specified SGG contained in item	HFC-134a	1300.00	Actual amount	93.56
	Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity, of a kind used for persons and in motor vehicles, and containing R513A	Per kg of specified SGG contained in item	R513A	572.56	Actual amount	41.21
3	<i>Air-conditioning units (household and small commercial heat pumps)</i>					
	Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 and 2), incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps), containing R32, single-phase, and of cooling capacity less than or equal to 4 kW	Per item	R32	677.00	0.800	38.98
	Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 and 2), incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps), containing R410A, single-phase, and of cooling capacity less than or equal to 4 kW	Per item	R410A	1920.00	1.000	138.18
	Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 and 2), incorporating a refrigerating unit and a valve for	Per item	R32	677.00	1.200	58.47

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) (\$)
reversal of the cooling/heat cycle (reversible heat pumps), containing R32, single-phase, and of cooling capacity greater than 4 kW and less than or equal to 7 kW	8415.81.00 12F	Per item	R410A	1920.00	1.500	207.27
Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 and 2), incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps), containing R410A, single-phase, and of cooling capacity greater than 4 kW and less than or equal to 7 kW	8415.81.00 23A	Per item	R32	677.00	2.000	97.45
Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 and 2), incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps), containing R32, single-phase, and of cooling capacity greater than 7 kW and less than or equal to 10 kW	8415.81.00 26F	Per item	R410A	1920.00	2.500	345.46
Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 and 2), incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps), containing R410A, single-phase, and of cooling capacity greater than 7 kW and less than or equal to 10 kW						

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) (\$)
Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 and 2), incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps), containing R32, single-phase, and of cooling capacity greater than 10 kW	8415.81.00 28B	Per item	R32	677.00	2.800	136.43
Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 and 2), incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps), containing R410A, single-phase, and of cooling capacity greater than 10 kW	8415.81.00 33J	Per item	R410A	1920.00	3.500	483.64
<i>Air-conditioning units (large commercial and industrial reversible heat pumps)</i>						
Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 and 2), incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps), containing R32, single-phase, and of cooling capacity greater than 10 kW	8415.81.00 36C	Per kg of specified SGG contained in item	R32	677.00	Actual amount	48.72
Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 and 2), incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps), three-phase, and containing R32	8415.81.00 37A	Per kg of specified SGG contained in item	HFC-134a	1300.00	Actual amount	93.56

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) (\$)
Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 and 2), incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps), three-phase, and containing R410A	8415.81.00 38K	Per kg of specified SGG contained in item	R410A	1920.00	Actual amount	138.18
Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 and 2), incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps), and containing R32 and other than single or three-phase	8415.81.00 42H	Per kg of specified SGG contained in item	R32	677.00	Actual amount	48.72
Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 and 2), incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps), and containing R32 and other than single or three-phase	8415.81.00 44D	Per kg of specified SGG contained in item	HFC-134a	1300.00	Actual amount	93.56
Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 and 2), incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps), containing HFC-134a, and other than single- or three-phase	8415.81.00 46L	Per kg of specified SGG contained in item	R410A	1920.00	Actual amount	138.18

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) (\$)
5	<i>Air-conditioning units (household and small commercial heat pumps, not covered under headings 1 to 4)</i>					
	8415.82.10 01L	Per item	R32	677.00	0.800	38.98
	Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 to 4), incorporating a refrigerating unit (but no valve for reversal of the cooling/heat cycle), containing R32, single-phase, and of cooling capacity less than or equal to 4 kW					
	8415.82.10 05C	Per item	R410A	1920.00	1.000	138.18
	Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 to 4), incorporating a refrigerating unit (but no valve for reversal of the cooling/heat cycle), containing R410A, single-phase, and of cooling capacity less than or equal to 4 kW					
	8415.82.10 09F	Per item	R32	677.00	1.200	58.47
	Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 to 4), incorporating a refrigerating unit (but no valve for reversal of the cooling/heat cycle), containing R32, single-phase, and of cooling capacity greater than 4 kW and less than or equal to 7 kW					
	8415.82.10 12F	Per item	R410A	1920.00	1.500	207.27
	Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 to 4), incorporating a refrigerating unit (but no valve for reversal of the cooling/heat cycle), containing R410A, single-phase, and of cooling capacity greater than 4 kW and less than or equal to 7 kW					

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) (\$)
Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 to 4), incorporating a refrigerating unit (but no valve for reversal of the cooling/heat cycle), containing R32, single-phase, and of cooling capacity greater than 7 kW and less than or equal to 10 kW	8415.82.10 23A	Per item	R32	677.00	2.000	97.45
Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 to 4), incorporating a refrigerating unit (but no valve for reversal of the cooling/heat cycle), containing R410A, single-phase, and of cooling capacity greater than 7 kW and less than or equal to 10 kW	8415.82.10 26F	Per item	R410A	1920.00	2.500	345.46
Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 to 4), incorporating a refrigerating unit (but no valve for reversal of the cooling/heat cycle), containing R32, single-phase, and of cooling capacity greater than 10 kW	8415.82.10 28B	Per item	R32	677.00	2.800	136.43
Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 to 4), incorporating a refrigerating unit (but no valve for reversal of the cooling/heat cycle), containing R32, single-phase, and of cooling capacity greater than 10 kW	8415.82.10 33J	Per item	R410A	1920.00	3.500	483.64

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) (\$)
6	<i>Air-conditioning units (large commercial and industrial heat pumps not covered under headings 1 to 5)</i>					
	8415.82.10 36C	Per kg of specified SGG contained in item	R32	677.00	Actual amount	48.72
	8415.82.10 37A	Per kg of specified SGG contained in item	HFC-134a	1300.00	Actual amount	93.56
	8415.82.10 38K	Per kg of specified SGG contained in item	R410A	1920.00	Actual amount	138.18
	8415.82.10 52E	Per kg of specified SGG contained in item	R32	677.00	Actual amount	48.72
	8415.82.10 53C	Per kg of specified SGG contained in item	HFC-134a	1300.00	Actual amount	93.56

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) (\$)
described in classes covered under headings 1 to 5), incorporating a refrigerating unit (but no valve for reversal of the cooling/heat cycle), containing HFC-134a, and other than single- or three-phase	8415.82.10 54A	Per kg of specified SGG contained in item	R410A	1920.00	Actual amount	138.18
Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity (other than air-conditioning machines described in classes covered under headings 1 to 5), incorporating a refrigerating unit (but no valve for reversal of the cooling/heat cycle), containing R410A, and other than single- or three-phase						
<i>Air-conditioning unit parts (for all types of household, commercial, and industrial heat pumps)</i>						
Parts (containing R32) for air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity	8415.90.00 11G	Per kg of specified SGG contained in item	R32	677.00	Actual amount	48.72
Parts (containing R410A) for air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity	8415.90.00 21D	Per kg of specified SGG contained in item	R410A	1920.00	Actual amount	138.18
<i>Combined refrigerator-freezers</i>						
Combined refrigerator-freezers fitted with separate external doors, and containing HFC-134a, compression type, less than 200 litres gross internal capacity	8418.10.01 02K	Per item	HFC-134a	1300.00	0.100	9.36
Combined refrigerator-freezers fitted with separate external doors, and containing HFC-134a, compression type, 200 litres and over but less than 300 litres gross internal capacity	8418.10.01 12G	Per item	HFC-134a	1300.00	0.110	10.29
Combined refrigerator-freezers fitted with separate external doors, and containing HFC-134a, compression type, 300 litres and over but less than 400 litres gross internal capacity	8418.10.01 22D	Per item	HFC-134a	1300.00	0.120	11.23

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) (\$)
Combined refrigerator-freezers, fitted with separate external doors, and containing HFC-134a, compression type, 400 litres and over but less than 500 litres gross internal capacity	8418.10.01 32A	Per item	HFC-134a	1300.00	0.130	12.16
Combined refrigerator-freezers fitted with separate external doors, and containing HFC-134a, compression type, 500 litres and over gross internal capacity	8418.10.01 42J	Per item	HFC-134a	1300.00	0.150	14.03
Combined refrigerator-freezers fitted with separate external doors, and containing HFC-134a, non-compression type and non-absorption type	8418.10.01 82H	Per item	HFC-134a	1300.00	0.150	14.03
<i>Refrigerators (household)</i>						
Refrigerators for household use, compression type, and containing HFC-134a, less than 200 litres gross internal capacity	8418.21.00 10B	Per item	HFC-134a	1300.00	0.070	6.55
Refrigerators for household use, compression type, and containing HFC-134a, 200 litres and over but less than 300 litres gross internal capacity	8418.21.00 13G	Per item	HFC-134a	1300.00	0.090	8.42
Refrigerators for household use, compression type, and containing HFC-134a, 300 litres and over but less than 400 litres gross internal capacity	8418.21.00 15C	Per item	HFC-134a	1300.00	0.100	9.36
Refrigerators for household use, compression type, and containing HFC-134a, 400 litres and over but less than 500 litres gross internal capacity	8418.21.00 17K	Per item	HFC-134a	1300.00	0.110	10.29
Refrigerators for household use, compression type, and containing HFC-134a, 500 litres and over gross internal capacity	8418.21.00 19F	Per item	HFC-134a	1300.00	0.13	12.16
<i>Chest freezers</i>						
Freezers of the chest type, less than 300 litres capacity, and containing HFC-134a	8418.30.00 10A	Per item	HFC-134a	1300.00	0.140	13.10

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) (\$)
Freezers of the chest type, over 300 litres but less than 800 litres capacity, and containing HFC-134a	8418.30.00 19E	Per item	HFC-134a	1300.00	0.180	16.84
11 <i>Upright freezers</i>						
Freezers of the upright type, less than 200 litres capacity, and containing HFC-134a	8418.40.00 10E	Per item	HFC-134a	1300.00	0.080	7.48
Freezers of the upright type, over 200 litres but less than 900 litres capacity, and containing HFC-134a	8418.40.00 19J	Per item	HFC-134a	1300.00	0.110	10.29
12 <i>Refrigerating units (such as commercial display cooling and freezing equipment)</i>						
Display cooling units incorporating refrigerating equipment and containing HFC-134a	8418.50.01 02D	Per kg of specified SGG contained in item	HFC-134a	1300.00	Actual amount	93.56
Furniture incorporating refrigerating equipment (such as chests, cabinets, display counters, showcases), other than display cooling units, and containing HFC-134a	8418.50.01 04L	Per kg of specified SGG contained in item	HFC-134a	1300.00	Actual amount	93.56
Display cooling units incorporating refrigerating equipment and containing R404A	8418.50.01 12A	Per kg of specified SGG contained in item	R404A	3940.00	Actual amount	283.56
Furniture incorporating refrigerating equipment (such as chests, cabinets, display counters, showcases), other than display cooling units, and containing R404A	8418.50.01 14H	Per kg of specified SGG contained in item	R404A	3940.00	Actual amount	283.56
Display cooling units incorporating refrigerating equipment containing R407F	8418.50.01 16D	Per item	R407F	1674.10	0.600	72.29
Furniture incorporating refrigerating equipment (such as chests, cabinets, display counters, showcases), other than display cooling units, and containing R407F	8418.50.01 18L	Per item	R407F	1674.10	0.600	72.29
Display freezing units incorporating freezing equipment and containing HFC-134a	8418.50.01 42C	Per kg of specified SGG contained in item	HFC-134a	1300.00	Actual amount	93.56

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) (\$)
Furniture incorporating freezing equipment (such as chests, cabinets, display counters, showcases), other than display freezing units, and containing HFC-134a	8418.50.01 44K	Per kg of specified SGG contained in item	HFC-134a	1300.00	Actual amount	93.56
Display freezing units incorporating freezing equipment and containing R404A	8418.50.01 52L	Per kg of specified SGG contained in item	R404A	3940.00	Actual amount	283.56
Furniture incorporating freezing equipment (such as chests, cabinets, display counters, showcases), other than display freezing units, containing R404A	8418.50.01 54G	Per kg of specified SGG contained in item	R404A	3940.00	Actual amount	283.56
Display freezing units incorporating freezing equipment and containing R407F	8418.50.01 56C	Per item	R407F	1674.10	0.600	72.29
Furniture incorporating freezing equipment (such as chests, cabinets, display counters, showcases), other than display freezing units, and containing R407F	8418.50.01 58K	Per item	R407F	1674.10	0.600	72.29
13 <i>Heat pumps (other than air-conditioning machines described in classes covered under headings 1 to 7)</i>						
Heat pumps (other than air-conditioning machines described in classes covered under headings 1 to 7) containing R32, single-phase, and of cooling capacity less than or equal to 4 kW	8418.61.00 01H	Per item	R32	677.00	0.800	38.98
Heat pumps (other than air-conditioning machines described in classes covered under headings 1 to 7) containing R410A, single-phase, and of cooling capacity less than or equal to 4 kW	8418.61.00 02F	Per item	R410A	1920.00	1.000	138.18
Heat pumps (other than air-conditioning machines described in classes covered under headings 1 to 7) containing R32, single-phase, and of cooling capacity greater than 4 kW and less than or equal to 7 kW	8418.61.00 04B	Per item	R32	677.00	1.200	58.47
Heat pumps (other than air-conditioning machines described in classes covered under headings 1 to 7) containing R410A, single-phase, and of cooling	8418.61.00 05L	Per item	R410A	1920.00	1.500	207.27

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) (\$)
capacity greater than 4 kW and less than or equal to 7 kW						
Heat pumps (other than air-conditioning machines described in classes covered under headings 1 to 7) containing R32, single-phase, and of cooling capacity greater than 7 kW and less than or equal to 10 kW	8418.61.00 07G	Per item	R32	677.00	2.000	97.45
Heat pumps (other than air-conditioning machines described in classes covered under headings 1 to 7) containing R410A, single-phase, and of cooling capacity greater than 7 kW and less than or equal to 10 kW	8418.61.00 08E	Per item	R410A	1920.00	2.500	345.46
Heat pumps (other than air-conditioning machines described in classes covered under headings 1 to 7) containing R32, single-phase, and of cooling capacity greater than 10 kW	8418.61.00 16F	Per item	R32	677.00	2.800	136.43
Heat pumps (other than air-conditioning machines described in classes covered under headings 1 to 7) containing R410A, single-phase, and of cooling capacity greater than 10 kW	8418.61.00 18B	Per item	R410A	1920.00	3.500	483.64
Heat pumps (other than air-conditioning machines described in classes covered under headings 1 to 7), three-phase, and containing R32	8418.61.00 24G	Per kg of specified SGG contained in item	R32	677.00	Actual amount	48.72
Heat pumps (other than air-conditioning machines described in classes covered under headings 1 to 7), three-phase, and containing HFC-134a	8418.61.00 25E	Per kg of specified SGG contained in item	HFC-134a	1300.00	Actual amount	93.56
Heat pumps (other than air-conditioning machines described in classes covered under headings 1 to 7), three-phase, and containing R410A	8418.61.00 26C	Per kg of specified SGG contained in item	R410A	1920.00	Actual amount	138.18
Heat pumps (other than air-conditioning machines described in classes covered under headings 1 to 7) containing R32, and other than single-or-three-phase	8418.61.00 34D	Per kg of specified SGG contained in item	R32	677.00	Actual amount	48.72

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) (\$)
Heat pumps (other than air-conditioning machines described in classes covered under headings 1 to 7) containing R410A, and other than single- or three-phase	8418.61.00 36L	Per kg of specified SGG contained in item	R410A	1920.00	Actual amount	138.18
14 <i>Refrigerating units (water coolers, ice or ice-cream makers, refrigerated transport units, and other commercial cooling and freezing equipment not expressly covered in classes covered under headings 1 to 13)</i>						
Ice-cream-making and other edible ice-making machines containing HFC-134a	8418.69.00 15D	Per item	HFC-134a	1300.00	0.300	28.07
Ice-cream-making and other edible ice-making machines containing R404A	8418.69.00 17L	Per item	R404A	3940.00	0.300	85.07
Ice-cream-making and other edible ice-making machines containing R407F	8418.69.00 18J	Per kg of specified SGG contained in item	R407F	1674.10	Actual amount	120.48
Ice-cream-making and other edible ice-making machines containing R448A or R449A	8418.69.00 20L	Per kg of specified SGG contained in item	R448A or R449A	1273.49	Actual amount	91.65
Refrigeration equipment containing HFC-134a (other than air-conditioning machines described in classes covered under headings 1 to 13) and suitable for use solely or principally with motor vehicles for the transport of goods, trailers and semi-trailers for the transport of goods, railway or tramway coaches, goods vans and wagons, and marine vessels for the transport of goods	8418.69.00 34L	Per kg of specified SGG contained in item	HFC-134a	1300.00	Actual amount	93.56
Refrigeration equipment containing R404A (other than air-conditioning machines described in classes covered under headings 8 to 13) and suitable for use solely or principally with motor vehicles for the transport of goods, trailers and semi-trailers for the transport of goods, railway or tramway coaches, goods vans and wagons, and marine vessels for the transport of goods	8418.69.00 36G	Per kg of specified SGG contained in item	R404A	3940.00	Actual amount	283.56

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) (\$)
Refrigeration equipment containing R407F (other than air-conditioning machines described in classes covered under headings 8 to 13) and suitable for use solely or principally with motor vehicles for the transport of goods, trailers and semi-trailers for the transport of goods, railway or tramway coaches, goods vans and wagons, and marine vessels for the transport of goods	8418.69.00 38C	Per kg of specified SGG contained in item	R407F	1674.10	Actual amount	120.48
Refrigeration equipment containing R448A or R449A (other than air-conditioning machines described in classes covered under headings 8 to 13) and suitable for use solely or principally with motor vehicles for the transport of goods, trailers and semi-trailers for the transport of goods, railway or tramway coaches, goods vans and wagons, and marine vessels for the transport of goods	8418.69.00 40E	Per kg of specified SGG contained in item	R448A or R449A	1273.49	Actual amount	91.65
Water coolers containing HFC-134a not exceeding 200 g	8418.69.00 64B	Per item	HFC-134a	1300.00	0.050	4.68
Water coolers containing HFC-134a exceeding 200 g	8418.69.00 66J	Per kg of specified SGG contained in item	HFC-134a	1300.00	Actual amount	93.56
Water coolers containing R410A	8418.69.00 68E	Per kg of specified SGG contained in item	R410A	1920.00	Actual amount	138.18
Water coolers containing R407F	8418.69.00 70G	Per kg of specified SGG contained in item	R407F	1825.00	Actual amount	131.35
Refrigerating or freezing equipment (other than refrigerating or freezing equipment described in other classes under this heading) that contains HFC-134a (other than air-conditioning machines described in classes covered under headings 1 to 13)	8418.69.00 76F	Per kg of specified SGG contained in item	HFC-134a	1300.00	Actual amount	93.56

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) (\$)
Refrigerating or freezing equipment (other than refrigerating or freezing equipment described in other classes under this heading) that contains R404A (other than air-conditioning machines described in classes covered under headings 1 to 13)	8418.69.00 84G	Per kg of specified SGG contained in item	R404A	3940.00	Actual amount	283.56
Refrigerating or freezing equipment (other than refrigerating or freezing equipment described in other classes under this heading) that contains R407F (other than air-conditioning machines described in classes covered under headings 1 to 13)	8418.69.00 86C	Per item	R407F	1674.10	0.600	72.29
Refrigerating or freezing equipment (other than refrigerating or freezing equipment described in other classes under this heading) that contains R448A or R449A (other than air-conditioning machines described in classes covered under headings 1 to 13)	8418.69.00 88K	Per item	R448A or R449A	1273.49	0.600	54.99
Refrigerating or freezing equipment (other than refrigerating or freezing equipment described in other classes under this heading) that contains R452A (other than air-conditioning machines described in classes covered under headings 1 to 13)	8418.69.00 90A	Per item	R452A	1945.07	0.600	83.99
<i>15 Parts for refrigerating or freezing units (charged with refrigerant for all types of household and commercial equipment) and some heat pumps</i>						
Parts containing HFC-134a for refrigerating or freezing units	8418.99.00 11B	Per kg of specified SGG contained in item	HFC-134a	1300.00	Actual amount	93.56
Parts containing R404A for refrigerating or freezing units	8418.99.00 31G	Per kg of specified SGG contained in item	R404A	3940.00	Actual amount	283.56
Parts containing R407F for refrigerating or freezing units	8418.99.00 32E	Per kg of specified SGG contained in item	R407F	1674.10	Actual amount	120.48

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) (\$)
Parts containing R448A or R449A for refrigerating or freezing units	8418.99.00 34A	Per kg of specified SGG contained in item	R448A or R449A	1273.49	Actual amount	91.65
Parts containing R452A for refrigerating or freezing units	8418.99.00 36H	Per kg of specified SGG contained in item	R452A	1945.07	Actual amount	139.99
Parts containing HFC-134a for refrigerating or freezing units that are evaporators and condensers	8418.99.00 50C	Per kg of specified SGG contained in item	HFC-134a	1300.00	Actual amount	93.56
Parts containing R404A for refrigerating or freezing units that are evaporators and condensers	8418.99.00 52K	Per kg of specified SGG contained in item	R404A	3940.00	Actual amount	283.56
Parts containing R407F for refrigerating or freezing units that are evaporators and condensers	8418.99.00 54F	Per kg of specified SGG contained in item	R407F	1674.10	Actual amount	120.48
Parts containing R448A or R449A for refrigerating or freezing units that are evaporators and condensers	8418.99.00 56B	Per kg of specified SGG contained in item	R448A or R449A	1273.49	Actual amount	91.65
Parts containing R452A for refrigerating or freezing units that are evaporators and condensers	8418.99.00 58J	Per kg of specified SGG contained in item	R452A	1945.07	Actual amount	139.99
Parts containing HFC-134a for refrigerating or freezing equipment (other than parts described in other classes covered under this heading) or heat pumps (other than air-conditioning machines described in classes covered under headings 1 to 7)	8418.99.00 70H	Per kg of specified SGG contained in item	HFC-134a	1300.00	Actual amount	93.56
Parts containing R404A for refrigerating or freezing equipment (other than parts described in other classes covered under this heading) or heat pumps (other than air-conditioning machines described in classes covered under headings 1 to 7)	8418.99.00 72D	Per kg of specified SGG contained in item	R404A	3940.00	Actual amount	283.56

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) (\$)
Parts containing R407F for refrigerating or freezing equipment (other than parts described in other classes covered under this heading) or heat pumps (other than air-conditioning machines described in classes covered under headings 1 to 7)	8418.99.00 74L	Per kg of specified SGG contained in item	R407F	1674.10	Actual amount	120.48
Parts containing R448A or R449A for refrigerating or freezing equipment (other than parts described in other classes covered under this heading) or heat pumps (other than air-conditioning machines described in classes covered under headings 1 to 7)	8418.99.00 76G	Per kg of specified SGG contained in item	R448A or R449A	1273.49	Actual amount	91.65
Parts containing R452A for refrigerating or freezing equipment (other than parts described in other classes covered under this heading) or heat pumps (other than air-conditioning machines described in classes covered under headings 1 to 7)	8418.99.00 78C	Per kg of specified SGG contained in item	R452A	1945.07	Actual amount	139.99
16 <i>Refrigerated beverage-vending machines</i>						
Refrigerated beverage-vending machines containing HFC-134a	8476.21.00 10K	Per item	HFC-134a	1300.00	0.200	18.71
Refrigerated beverage-vending machines containing R404A	8476.21.00 12F	Per item	R404A	3940.00	0.200	56.71
Refrigerated beverage-vending machines containing R407F	8476.21.00 14B	Per item	R407F	1674.10	0.200	24.10
Refrigerated beverage-vending machines containing R448A or R449A	8476.21.00 16J	Per item	R448A or R449A	1273.49	0.200	18.33
Goods-vending machines (other than refrigerated beverage-vending machines) containing HFC-134a	8476.81.00 10A	Per item	HFC-134a	1300.00	0.200	18.71
Goods-vending machines (other than refrigerated beverage-vending machines) containing R404A	8476.81.00 15B	Per item	R404A	3940.00	0.200	56.71
Goods-vending machines (other than refrigerated beverage-vending machines) containing R407F	8476.81.00 16L	Per item	R407F	1674.10	0.200	24.10

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) (\$)
Goods-vending machines (other than refrigerated beverage-vending machines) containing R448A or R449A	8476.81.00 18G	Per item	R448A or R449A	1273.49	0.200	18.33
17 <i>Dehumidifiers</i>						
Dehumidifiers containing HFC-134a	8479.89.90 15B	Per item	HFC-134a	1300.00	0.150	14.03
18 <i>Refrigerated vehicles, trailers, tankers, and vessels</i>						
Air-conditioning machines containing HFC-134a that are in refrigerated trucks other than in the driving cabs	8704.21.50 02H	Per kg of specified SGG contained in item	HFC-134a	1300.00	Actual amount	93.56
	8704.21.50 06L					93.56
	8704.21.80 12A					93.56
	8704.21.80 14H					93.56
	8704.22.11 12D					93.56
	8704.22.11 14L					93.56
	8704.22.19 12E					93.56
	8704.22.19 14A					93.56
	8704.23.09 12D					93.56
	8704.23.09 14L					93.56
	8704.31.50 02A					93.56
	8704.31.50 06D					93.56
	8704.31.80 12E					93.56
	8704.31.80 14A					93.56
	8704.32.11 12H					93.56
	8704.32.11 14D					93.56
	8704.32.19 12J					93.56
	8704.32.19 14E					93.56
	8704.41.50 02E					93.56
	8704.41.50 04A					93.56
	8704.41.80 12J					93.56

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) (\$)
	8704.41.80 14E					93.56
	8704.42.11 12A					93.56
	8704.42.11 14H					93.56
	8704.42.19 12B					93.56
	8704.42.19 14J					93.56
	8704.43.09 12A					93.56
	8704.43.09 14H					93.56
	8704.51.50 02J					93.56
	8704.51.50 04E					93.56
	8704.51.80 12B					93.56
	8704.51.80 14J					93.56
	8704.52.11 12E					93.56
	8704.52.11 14A					93.56
	8704.52.19 12F					93.56
	8704.52.19 14B					93.56
	8704.60.05 02B					93.56
	8704.60.05 04J					93.56
	8704.60.09 12E					93.56
	8704.60.09 14A					93.56
	8704.60.29 12F					93.56
	8704.60.29 14B					93.56
	8704.90.12 02K					93.56
	8704.90.12 06B					93.56
	8704.90.21 12F					93.56
	8704.90.21 14B					93.56
	8704.90.29 12G					93.56

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) (\$)
Air-conditioning machines containing R404A that are in refrigerated trucks other than in the driving cabs	8704.90.29 14C					93.56
	8704.21.50 12E	Per kg of specified SGG contained in item	R404A	3940.00	Actual amount	283.56
	8704.21.50 14A					283.56
	8704.21.80 22J					283.56
	8704.21.80 24E					283.56
	8704.22.11 22A					283.56
	8704.22.11 24H					283.56
	8704.22.19 22B					283.56
	8704.22.19 24J					283.56
	8704.23.09 22A					283.56
	8704.23.09 24H					283.56
	8704.31.50 12J					283.56
	8704.31.50 14E					283.56
	8704.31.80 22B					283.56
	8704.31.80 24J					283.56
	8704.32.11 22E					283.56
8704.32.11 24A					283.56	
8704.32.19 22F					283.56	
8704.32.19 24B					283.56	
8704.41.50 12B					283.56	
8704.41.50 14J					283.56	
8704.41.80 22F					283.56	
8704.41.80 24B					283.56	
8704.42.11 22J					283.56	
8704.42.11 24E					283.56	
8704.42.19 22K					283.56	

**Climate Change (Synthetic Greenhouse Gas Levies)
Regulations 2013**

Version as at
1 January 2024

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) (\$)
	8704.42.19 24F					283.56
	8704.43.09 22J					283.56
	8704.43.09 24E					283.56
	8704.51.50 12F					283.56
	8704.51.50 14B					283.56
	8704.51.80 22K					283.56
	8704.51.80 24F					283.56
	8704.52.11 22B					283.56
	8704.52.11 24J					283.56
	8704.52.19 22C					283.56
	8704.52.19 24K					283.56
	8704.60.05 12K					283.56
	8704.60.05 14F					283.56
	8704.60.09 22B					283.56
	8704.60.09 24J					283.56
	8704.60.29 22C					283.56
	8704.60.29 24K					283.56
	8704.90.12 12G					283.56
	8704.90.12 14C					283.56
	8704.90.21 22C					283.56
	8704.90.21 24K					283.56
	8704.90.29 22D					283.56
	8704.90.29 24L					283.56
	8704.21.50 16H	Per kg of specified SGG contained in	R407F	1674.10	Actual amount	120.48
	8704.21.50 26E	item				120.48
	8704.21.80 26A					120.48

Air-conditioning machines containing R407F that are in refrigerated trucks other than in the driving cabs

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) (\$)
	8704.21.80 27K					120.48
	8704.22.11 26D					120.48
	8704.22.11 27B					120.48
	8704.22.19 26E					120.48
	8704.22.19 27C					120.48
	8704.23.09 26D					120.48
	8704.23.09 27B					120.48
	8704.31.50 16A					120.48
	8704.31.50 26J					120.48
	8704.31.80 26E					120.48
	8704.31.80 27C					120.48
	8704.32.11 26H					120.48
	8704.32.11 27F					120.48
	8704.32.19 26I					120.48
	8704.32.19 27G					120.48
	8704.41.50 15G					120.48
	8704.41.50 16E					120.48
	8704.41.80 25L					120.48
	8704.41.80 26J					120.48
	8704.42.11 25C					120.48
	8704.42.11 26A					120.48
	8704.42.19 25D					120.48
	8704.42.19 26B					120.48
	8704.43.09 25C					120.48
	8704.43.09 26A					120.48
	8704.51.50 15L					120.48

**Climate Change (Synthetic Greenhouse Gas Levies)
Regulations 2013**

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1 January 2024

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) (\$)
	8704.51.50 16J					120.48
	8704.51.80 25D					120.48
	8704.51.80 26B					120.48
	8704.52.11 25G					120.48
	8704.52.11 26E					120.48
	8704.52.19 25H					120.48
	8704.52.19 26F					120.48
	8704.60.05 15D					120.48
	8704.60.05 16B					120.48
	8704.60.09 25G					120.48
	8704.60.09 26E					120.48
	8704.60.29 25H					120.48
	8704.60.29 26F					120.48
	8704.90.12 16K					120.48
	8704.90.12 26G					120.48
	8704.90.21 26F					120.48
	8704.90.21 27D					120.48
	8704.90.29 26G					120.48
	8704.90.29 27E					120.48
	8704.21.50 28A					91.65
	8704.21.50 35D					91.65
	8704.21.80 28H					91.65
	8704.21.80 30K					91.65
	8704.22.11 28L					91.65
	8704.22.11 30B					91.65
	8704.22.19 28A					91.65
		Per kg of specified SGG contained in item	R448A or R449A	1273.49	Actual amount	
Air-conditioning machines containing R448A or R449A that are in refrigerated trucks other than in the driving cabs						

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) (\$)
	8704.22.19 30C					91.65
	8704.23.09 28L					91.65
	8704.23.09 30B					91.65
	8704.31.50 28E					91.65
	8704.31.50 35H					91.65
	8704.31.80 28A					91.65
	8704.31.80 30C					91.65
	8704.32.11 28D					91.65
	8704.32.11 30F					91.65
	8704.32.19 28E					91.65
	8704.32.19 30G					91.65
	8704.41.50 17C					91.65
	8704.41.50 18A					91.65
	8704.41.80 27G					91.65
	8704.41.80 28E					91.65
	8704.42.11 27K					91.65
	8704.42.11 28H					91.65
	8704.42.19 27L					91.65
	8704.42.19 28J					91.65
	8704.43.09 27K					91.65
	8704.43.09 28H					91.65
	8704.51.50 17G					91.65
	8704.51.50 18E					91.65
	8704.51.80 27L					91.65
	8704.51.80 28J					91.65
	8704.52.11 27C					91.65

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) (\$)
	8704.52.11 28A					91.65
	8704.52.19 27D					91.65
	8704.52.19 28B					91.65
	8704.60.05 17L					91.65
	8704.60.05 18J					91.65
	8704.60.09 27C					91.65
	8704.60.09 28A					91.65
	8704.60.29 27D					91.65
	8704.60.29 28B					91.65
	8704.90.12 28C					91.65
	8704.90.12 35F					91.65
	8704.90.21 28B					91.65
	8704.90.21 30D					91.65
	8704.90.29 28C					91.65
	8704.90.29 30E					91.65
	8704.21.50 42G	Per kg of specified SGG contained in item	HFC-134a	1300.00	Actual amount	93.56
	8704.21.50 44C					93.56
	8704.31.50 42L					93.56
	8704.31.50 44G					93.56
	8704.41.50 42D					93.56
	8704.41.50 44L					93.56
	8704.51.50 42H					93.56
	8704.51.50 44D					93.56
	8704.60.05 42A					93.56
	8704.60.05 44H					93.56
	8704.90.12 42J					93.56
Air-conditioning machines containing HFC-134a that are in refrigerated vans other than in the driving cabs						

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) (\$)
Air-conditioning machines containing R404A that are in refrigerated vans other than in the driving cabs	8704.90.12 44E					93.56
	8704.21.50 52D	Per kg of specified SGG contained in item	R404A	3940.00	Actual amount	283.56
	8704.21.50 54L					283.56
	8704.31.50 52H					283.56
	8704.31.50 54D					283.56
	8704.41.50 52A					283.56
	8704.41.50 54H					283.56
	8704.51.50 52E					283.56
	8704.51.50 54A					283.56
	8704.60.05 52J					283.56
	8704.60.05 54E					283.56
	8704.90.12 52F					283.56
	8704.90.12 54B					283.56
	Air-conditioning machines containing R407F that are in refrigerated vans other than in the driving cabs	8704.21.50 55J	Per kg of specified SGG contained in item	R407F	1674.10	Actual amount
8704.21.50 56G						120.48
8704.31.50 55B						120.48
8704.31.50 56L						120.48
8704.41.50 55F						120.48
8704.41.50 56D						120.48
8704.51.50 55K					120.48	
8704.51.50 56H					120.48	
8704.60.05 55C					120.48	
8704.60.05 56A					120.48	
8704.90.12 55L					120.48	
8704.90.12 56J					120.48	

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) (\$)
Air-conditioning machines containing R448A or R449A that are in refrigerated vans other than in the driving cabs	8704.21.50 57E	Per kg of specified SGG contained in item	R448A or R449A	1273.49	Actual amount	91.65
	8704.21.50 58C					91.65
	8704.31.50 57J					91.65
	8704.31.50 58G					91.65
	8704.41.50 57B					91.65
	8704.41.50 58L					91.65
	8704.51.50 57F					91.65
	8704.51.50 58D					91.65
	8704.60.05 57K					91.65
8704.60.05 58H	91.65					
8704.90.12 57G	91.65					
8704.90.12 58E	91.65					
Refrigerated semi-trailers (the load-bearing portion of articulated motor vehicles) for the transport of goods, containing HFC-134a	8716.31.01 10E	Per kg of specified SGG contained in item	HFC-134a	1300.00	Actual amount	93.56
	8716.39.01 10A					93.56
Refrigerated trailers for the transport of goods, containing HFC-134a	8716.31.09 10F	Per kg of specified SGG contained in item	HFC-134a	1300.00	Actual amount	93.56
	8716.39.09 10B					93.56
Refrigerated semi-trailers (the load-bearing portion of articulated motor vehicles) for the transport of goods, containing R404A	8716.31.01 13K	Per kg of specified SGG contained in item	R404A	3940.00	Actual amount	283.56
	8716.39.01 13F					283.56
Refrigerated trailers for the transport of goods, containing R404A	8716.31.09 13L	Per kg of specified SGG contained in item	R404A	3940.00	Actual amount	283.56
	8716.39.09 13G					283.56
Refrigerated semi-trailers (the load-bearing portion of articulated motor vehicles) for the transport of goods, containing R407F	8716.31.01 16D	Per kg of specified SGG contained in item	R407F	1674.10	Actual amount	120.48
	8716.39.01 16L					120.48

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) (\$)
Refrigerated semi-trailers (the load-bearing portion of articulated motor vehicles) for the transport of goods, containing R448A or R449A	8716.31.01 18L 8716.39.01 18G	Per kg of specified SGG contained in item	R448A or R449A	1273.49	Actual amount	91.65
Refrigerated trailers for the transport of goods, containing R407F	8716.31.09 16E 8716.39.09 16A	Per kg of specified SGG contained in item	R407F	1674.10	Actual amount	120.48 120.48
Refrigerated trailers for the transport of goods, containing R448A or R449A	8716.31.09 18A 8716.39.09 18H	Per kg of specified SGG contained in item	R448A or R449A	1273.49	Actual amount	91.65 91.65
Aeroplanes and other aircraft (containing HFC-134a) of an unladen weight less than or equal to 2,000 kg	8802.20.00 20D 8806.10.00 10F	Per kg of specified SGG contained in item	HFC-134a	1300.00	Actual amount	93.56 93.56
Aeroplanes and other aircraft (containing HFC-134a) of an unladen weight greater than 2,000 kg and less than or equal to 15,000 kg	8802.30.00 20H 8806.10.00 10F	Per kg of specified SGG contained in item	HFC-134a	1300.00	Actual amount	93.56 93.56
Aeroplanes and other aircraft (containing HFC-134a) of an unladen weight greater than 15,000 kg	8802.40.00 20A 8806.10.00 10F	Per kg of specified SGG contained in item	HFC-134a	1300.00	Actual amount	93.56 93.56
Refrigerated tankers (ships) containing HFC-134a	8901.20.00 10E	Per kg of specified SGG contained in item	HFC-134a	1300.00	Actual amount	93.56

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) (\$)
Refrigerated tankers (ships) containing R404A	8901.20.00 13K	Per kg of specified SGG contained in item	R404A	3940.00	Actual amount	283.56
Refrigerated tankers (ships) containing R407F	8901.20.00 16D	Per kg of specified SGG contained in item	R407F	1674.10	Actual amount	120.48
Refrigerated tankers (ships) containing R448A or R449A	8901.20.00 18L	Per kg of specified SGG contained in item	R448A or R449A	1273.49	Actual amount	91.65
Refrigerated ships (other than tankers) containing HFC-134a	8901.30.01 10E 8901.30.09 10F	Per kg of specified SGG contained in item	HFC-134a	1300.00	Actual amount	93.56 93.56
Refrigerated ships (other than tankers) containing R404A	8901.30.01 15F 8901.30.09 15G	Per kg of specified SGG contained in item	R404A	3940.00	Actual amount	283.56 283.56
Refrigerated ships (other than tankers) containing R407F	8901.30.01 16D 8901.30.09 16E	Per kg of specified SGG contained in item	R407F	1674.10	Actual amount	120.48 120.48
Refrigerated ships (other than tankers) containing R448A or R449A	8901.30.01 18L 8901.30.09 18A	Per kg of specified SGG contained in item	R448A or R449A	1273.49	Actual amount	91.65 91.65
Trawlers and other fishing vessels containing HFC-134a	8902.00.01 10B 8902.00.09 10C 8902.00.09 38C 8902.00.19 10I	Per kg of specified SGG contained in item	HFC-134a	1300.00	Actual amount	93.56 93.56 93.56 93.56
Trawlers and other fishing vessels containing R404A	8902.00.01 13G 8902.00.09 15D 8902.00.09 40E 8902.00.19 13C	Per kg of specified SGG contained in item	R404A	3940.00	Actual amount	283.56 283.56 283.56 283.56

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) (\$)
Trawlers and other fishing vessels containing R407F or R449A	8902.00.01 16A	Per kg of specified SGG contained in item	R407F	1674.10	Actual amount	120.48
	8902.00.09 18J					120.48
	8902.00.09 42A					120.48
Trawlers and other fishing vessels containing R448A or R449A	8902.00.19 16H					120.48
	8902.00.01 17K	Per kg of specified SGG contained in item	R448A or R449A	1273.49	Actual amount	91.65
	8902.00.09 20L					91.65
Factory ships and other ships used for processing or preserving fishery products, containing HFC-134a	8902.00.09 44H					91.65
	8902.00.19 18D					91.65
	8902.00.01 34K	Per kg of specified SGG contained in item	HFC-134a	1300.00	Actual amount	93.56
Factory ships and other ships used for processing or preserving fishery products, containing R404A	8902.00.09 58H					93.56
	8902.00.19 34F					93.56
	8902.00.01 36F	Per kg of specified SGG contained in item	R404A	3940.00	Actual amount	283.56
Factory ships and other ships used for processing or preserving fishery products, containing R407F	8902.00.09 60K					283.56
	8902.00.19 36B					283.56
	8902.00.01 38B	Per kg of specified SGG contained in item	R407F	1674.10	Actual amount	120.48
Factory ships and other ships used for processing or preserving fishery products, containing R448A or R449A	8902.00.09 62F					120.48
	8902.00.19 38J					120.48
	8902.00.01 40D	Per kg of specified SGG contained in item	R448A or R449A	1273.49	Actual amount	91.65
19 Polyurethanes	8902.00.09 64B					91.65
	8902.00.19 40L					91.65
	3909.50.09 10A	Per kg of item	HFC-245fa	858.00	Actual amount	61.75
Polyurethanes containing 49% HFC-245fa and 51% HFC-365mfc	3909.50.09 20J	per kg of item	49% HFC-245fa and 51% HFC-365mfc	830.46	Actual amount	59.77

	Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) (\$)
	Polyurethanes containing 13% HFC-227ea and 87% HFC-365mfc	3909.50.09 40C	per kg of item	13% HFC-227ea and 87% HFC-365mfc	1134.98	Actual amount	81.68
20	<i>Fire extinguishers</i>						
	Fire extinguishers containing HFC-227ea	8424.10.00 10J	Per kg of specified SGG contained in item	HFC-227ea	3350.00	Actual amount	241.10
21	<i>Industrial ink-jet printing machines</i>						
	Industrial ink-jet printing machines containing HFC-134a	8443.32.10 10G	Per kg of specified SGG contained in item	HFC-134A	1300.00	Actual amount	93.56

Schedule 2 table: replaced, on 1 January 2024, by regulation 7 of the Climate Change (Synthetic Greenhouse Gas Levies) Amendment Regulations 2023 (SL 2023/239).

Version as at
1 January 2024

**Climate Change (Synthetic Greenhouse Gas Levies)
Regulations 2013**

Schedule 2

Michael Webster,
for Clerk of the Executive Council.

Issued under the authority of the Legislation Act 2019.
Date of notification in *Gazette*: 28 March 2013.

Notes

1 *General*

This is a consolidation of the Climate Change (Synthetic Greenhouse Gas Levies) Regulations 2013 that incorporates the amendments made to the legislation so that it shows the law as at its stated date.

2 *Legal status*

A consolidation is taken to correctly state, as at its stated date, the law enacted or made by the legislation consolidated and by the amendments. This presumption applies unless the contrary is shown.

Section 78 of the Legislation Act 2019 provides that this consolidation, published as an electronic version, is an official version. A printed version of legislation that is produced directly from this official electronic version is also an official version.

3 *Editorial and format changes*

The Parliamentary Counsel Office makes editorial and format changes to consolidations using the powers under subpart 2 of Part 3 of the Legislation Act 2019. See also PCO editorial conventions for consolidations.

4 *Amendments incorporated in this consolidation*

Climate Change (Synthetic Greenhouse Gas Levies) Amendment Regulations 2023 (SL 2023/239)

Climate Change (Emissions Trading Scheme and Synthetic Greenhouse Gas Levies) Amendment Regulations 2022 (SL 2022/267): Part 5

Climate Change (Synthetic Greenhouse Gas Levies) Amendment Regulations 2019 (LI 2019/234)

Customs and Excise Act 2018 (2018 No 4): section 443(4)

Climate Change (Synthetic Greenhouse Gas Levies) Amendment Regulations 2014 (LI 2014/294)

Climate Change (Synthetic Greenhouse Gas Levies) Amendment Regulations (No 2) 2013 (SR 2013/382)

Climate Change (Synthetic Greenhouse Gas Levies) Amendment Regulations 2013 (SR 2013/272)