

Reprint  
as at 1 January 2020



**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 233(4), 235(4), 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.

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**Note**

Changes authorised by subpart 2 of Part 2 of the Legislation Act 2012 have been made in this official reprint.  
Note 4 at the end of this reprint provides a list of the amendments incorporated.

**These regulations are administered by the Ministry for the Environment.**

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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 2020 levy year is \$24.54, 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).

## 11 Rates of levies prescribed

- (1) The rates of the motor vehicle levy for the 2020 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 2020 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 2020, by regulation 5 of the Climate Change (Synthetic Greenhouse Gas Levies) Amendment Regulations 2019 (LI 2019/234).

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 2020, by regulation 5 of the Climate Change (Synthetic Greenhouse Gas Levies) Amendment Regulations 2019 (LI 2019/234).

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**

<b>Class of leviable motor vehicles</b>	<b>Land Transport Act 1998 class</b>	<b>Unit of measurement</b>	<b>Specified SGG</b>	<b>GWP</b>	<b>SGG content (kg)</b>	<b>Levy rate (excl GST) (\$)</b>
Small passenger motor vehicles	MA	Per vehicle	HFC-134a	1430	0.600	21.06
	MB	Per vehicle	HFC-134a	1430	0.600	21.06
	MC	Per vehicle	HFC-134a	1430	0.600	21.06
Medium passenger vehicles	MD	Per vehicle	HFC-134a	1430	0.800	28.07
Large passenger vehicles	ME	Per vehicle	HFC-134a	1430	4.000	140.37
Small goods vehicles	NA	Per vehicle	HFC-134a	1430	0.600	21.06
Large goods vehicles	NB	Per vehicle	HFC-134a	1430	0.800	28.07
	NC	Per vehicle	HFC-134a	1430	0.800	28.07

Schedule 1: amended, on 1 January 2020, by regulation 6 of the Climate Change (Synthetic Greenhouse Gas Levies) Amendment Regulations 2019 (LI 2019/234).

## Schedule 2 Goods levy schedule

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Schedule 2: replaced, on 1 January 2019, by regulation 12 of the Climate Change (Emissions Trading Scheme) Amendment Regulations 2018 (LI 2018/185).

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	675	0.800	13.25
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 HFC134A, single-phase, and of cooling capacity less than or equal to 4 kW	8415.10.10 03B	Per item	HFC134a	1430	0	Nil
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	2090	1.000	51.29
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	675	1.200	19.88

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 HFC134A, single-phase, and of cooling capacity greater than 4 kW and less than or equal to 7 kW	8415.10.10 11C	Per item	HFC134a	1430	0	Nil
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	2090	1.500	76.93
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	675	2.000	33.13
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 HFC134A, single-phase, and of cooling capacity greater than 7 kW and less than or equal to 10 kW	8415.10.10 23G	Per item	HFC134a	1430	0	Nil
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	2090	2.500	128.22
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 27K	Per item	R32	675	2.800	46.38

<b>Class of leviable goods</b>	<b>Tariff item</b>	<b>Unit of measurement</b>	<b>Specified SGG</b>	<b>GWP</b>	<b>SGG content (kg)</b>	<b>Levy rate (excl GST) (\$)</b>
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 28H	Per item	HFC134a	1430	0	Nil
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 HFC134A, single-phase, and of cooling capacity greater than 10 kW	8415.10.10 32F	Per item	R410A	2090	3.500	179.51
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 34B	Per kg of specified SGG contained in item	R32	675	Actual amount	16.56
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, three-phase, and containing R32	8415.10.10 36J	Per kg of specified SGG contained in item	HFC-134a	1430	Actual amount	35.09
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 HFC-134a	8415.10.10 37G	Per kg of specified SGG contained in item	R410A	2090	Actual amount	51.29
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 40G	Per kg of specified SGG contained in item	R32	675	0	16.56
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, three-phase, and containing R32	8415.10.10 42C	Per kg of specified SGG contained in item	HFC-134a	1430	Actual amount	35.09

Schedule 2		Climate Change (Synthetic Greenhouse Gas Levies) Regulations 2013				Reprinted as at 1 January 2020
Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) (\$)
humidity, window or wall types, self-contained or split-system, other than single- or three-phase, and containing HFC-134a	8415.10.10 44K	Per kg of specified SGG contained in item	R410A	2090	Actual amount	51.29
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						
<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	8415.20.00 10C	Per kg of specified SGG contained in item	HFC-134a	1430	Actual amount	35.09
<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	8415.81.00 01L	Per item	R32	675	0.800	13.25
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 HFC134A, single-phase, and of cooling capacity less than or equal to 4 kW	8415.81.00 03G	Per item	HFC134a	1430	0	Nil
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 HFC134A, single-phase, and of cooling capacity less than or equal to 4 kW						
Air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and	8415.81.00 05C	Per item	R410A	2090	1.000	51.29

<b>Class of leviable goods</b>	<b>Tariff item</b>	<b>Unit of measurement</b>	<b>Specified SGG</b>	<b>GWP</b>	<b>SGG content (kg)</b>	<b>Levy rate (excl GST) (\$)</b>
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	8415.81.00 09F	Per item	R32	675	1.200	19.88
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 4 kW and less than or equal to 7 kW	8415.81.00 11H	Per item	HFC134a	1430	0	Nil
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 HFC134A, 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	2090	1.500	76.93
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						

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 7 kW and less than or equal to 10 kW	8415.81.00 23A	Per item	R32	675	2.000	33.13
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 HFC134A, single-phase, and of cooling capacity greater than 7 kW and less than or equal to 10 kW	8415.81.00 24K	Per item	HFC134a	1430	0	Nil
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	8415.81.00 26F	Per item	R410A	2090	2.500	128.22
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	8415.81.00 28B	Per item	R32	675	2.800	46.38

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 10 kW	8415.81.00 32L	Per item	HFC134a	1430	0	Nil
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 HFC134A, single-phase, and of cooling capacity greater than 10 kW	8415.81.00 33J	Per item	R410A	2090	3.500	179.51
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						
<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), three-phase, and containing R32	8415.81.00 36C	Per kg of specified SGG contained in item	R32	675	Actual amount	16.56
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), three-phase, and containing R32	8415.81.00 37A	Per kg of specified SGG contained in item	HFC-134a	1430	Actual amount	35.09

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), three-phase, and containing HFC-134a	8415.81.00 38K	Per kg of specified SGG contained in item	R410A	2090	Actual amount	51.29
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 42H	Per kg of specified SGG contained in item	R32	675	0	16.56
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), three-phase, and containing R32 and other than single or three-phase	8415.81.00 44D	Per kg of specified SGG contained in item	HFC-134a	1430	Actual amount	35.09
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	2090	Actual amount	51.29

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>					
	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	Per item	R32	675	0.800	13.25
	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 HFC134A, single-phase, and of cooling capacity less than or equal to 4 kW	Per item	HFC134a	1430	0	Nil
	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 HFC134A, single-phase, and of cooling capacity less than or equal to 4 kW	Per item	R410A	2090	1.000	51.29
	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	Per item	R32	675	1.200	19.88

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 HFC134A, single-phase, and of cooling capacity greater than 4 kW and less than or equal to 7 kW	8415.82.10 11H	Per item	HFC134a	1430	0	Nil
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	8415.82.10 12F	Per item	R410A	2090	1.500	76.93
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	675	2.000	33.13
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 24K	Per item	HFC134a	1430	0	Nil

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 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	2090	2.500	128.22
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	675	2.800	46.38
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 HFC134A, single-phase, and of cooling capacity greater than 10 kW	8415.82.10 32L	Per item	HFC134a	1430	0	Nil
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 HFC134A, single-phase, and of cooling capacity greater than 10 kW	8415.82.10 33J	Per item	R410A	2090	3.500	179.51

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>					
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), three-phase, and containing R32	8415.82.10 36C	Per kg of specified SGG contained in item	R32	675	Actual amount	16.56
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 to 5), incorporating a refrigerating unit (but no valve for reversal of the cooling/heat cycle), three-phase, and containing HFC-134a	8415.82.10 37A	Per kg of specified SGG contained in item	HFC-134a	1430	Actual amount	35.09
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), three-phase, and containing R410A	8415.82.10 38K	Per kg of specified SGG contained in item	R410A	2090	Actual amount	51.29
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), three-phase, and containing R32	8415.82.10 52E	Per kg of specified SGG contained in item	R32	675	Actual amount	16.56
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 to 5), incorporating a refrigerating unit (but no valve for reversal of the cooling/heat cycle), three-phase, and containing R32, and other than single or three-phase	8415.82.10 53C	Per kg of specified SGG contained in item	HFC-134a	1430	Actual amount	35.09

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	2090	Actual amount	51.29
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	675	Actual amount	16.56
Parts (containing HFC134A) for air-conditioning machines comprising a motor-driven fan and elements for changing the temperature and humidity	8415.90.00 17F	Per kg of specified SGG contained in item	HFC134a	1430	0	Nil
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	2090	Actual amount	51.29
<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	8418.10.00 10D	Per item	HFC-134a	1430	0.100	3.51
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	8418.10.00 13J	Per item	HFC-134a	1430	0.110	3.86

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, 300 litres and over but less than 400 litres gross internal capacity	8418.10.00 17A	Per item	HFC-134a	1430	0.120	4.21
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	8418.10.00 20A	Per item	HFC-134a	1430	0.130	4.56
Combined refrigerator-freezers fitted with separate external doors, and containing HFC-134a, compression type, 500 litres and over gross internal capacity	8418.10.00 23F	Per item	HFC-134a	1430	0.150	5.26
Combined refrigerator-freezers fitted with separate external doors, and containing HFC-134a, non-compression type and non-absorption type	8418.10.00 49K	Per item	HFC-134a	1430	0.150	5.26
<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	1430	0.070	2.46
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	1430	0.090	3.16
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	1430	0.100	3.51
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	1430	0.110	3.86
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	1430	0.130	4.56

<b>Class of leviable goods</b>	<b>Tariff item</b>	<b>Unit of measurement</b>	<b>Specified SGG</b>	<b>GWP</b>	<b>SGG content (kg)</b>	<b>Levy rate (excl GST) (\$)</b>
10 <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	1430	0.140	4.91
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	1430	0.180	6.32
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	1430	0.080	2.81
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	1430	0.110	3.86
12 <i>Refrigerating units (such as commercial display cooling and freezing equipment)</i>						
Display cooling units incorporating refrigerating equipment and containing HFC-134a	8418.50.00 13C	Per item	HFC-134a	1430	0.400	14.04
Furniture incorporating refrigerating equipment (such as chests, cabinets, display counters, showcases) other than display cooling units, and containing HFC-134a	8418.50.00 19B	Per item	HFC-134a	1430	0.400	14.04
Display cooling units incorporating refrigerating equipment containing R404A	8418.50.00 21D	Per item	R404A	3922	0.600	57.75
Furniture incorporating refrigerating equipment (such as chests, cabinets, display counters, showcases) other than display cooling units, and containing R404A	8418.50.00 29K	Per item	R404A	3922	0.600	57.75
Display freezing units incorporating freezing equipment and containing HFC-134a	8418.50.00 51F	Per item	HFC-134a	1430	0.400	14.04
Furniture incorporating freezing equipment (such as chests, cabinets, display counters, showcases) other than display freezing units, and containing HFC-134a	8418.50.00 59A	Per item	HFC-134a	1430	0.400	14.04
Display freezing units incorporating freezing equipment and containing R404A	8418.50.00 61C	Per item	R404A	3922	0.600	57.75

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 R404A	8418.50.00 69J	Per item	R404A	3922	0.600	57.75
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	675	0.800	13.25
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	2090	1.000	51.29
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	675	1.200	19.88
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 4 kW and less than or equal to 7 kW	8418.61.00 05L	Per item	R410A	2090	1.500	76.93
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	675	2.000	33.13
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	2090	2.500	128.22
Heat pumps (other than air-conditioning machines described in classes covered under headings 1 to 7)	8418.61.00 16F	Per item	R32	675	2.800	46.38

<b>Class of leviable goods</b>	<b>Tariff item</b>	<b>Unit of measurement</b>	<b>Specified SGG</b>	<b>GWP</b>	<b>SGG content (kg)</b>	<b>Levy rate (excl GST) (\$)</b>
containing R32, single-phase, and of cooling capacity greater than 10 kW	8418.61.00 18B	Per item	R410A	2090	3.500	179.51
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 24G	Per kg of specified SGG contained in item	R32	675	Actual amount	16.56
Heat pumps (other than air-conditioning machines described in classes covered under headings 1 to 7) three-phase, and containing R32	8418.61.00 25E	Per kg of specified SGG contained in item	HFC-134a	1430	Actual amount	35.09
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 26C	Per kg of specified SGG contained in item	R410A	2090	Actual amount	51.29
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	675	Actual amount	16.56
Heat pumps (other than air-conditioning machines described in classes covered under headings 1 to 7) containing R410A2, and other than single- or three-phase	8418.61.00 36L	Per kg of specified SGG contained in item	R410A	2090	Actual amount	51.29
<b>14 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)</b>						
Ice-cream-making and other edible ice-making machines containing HFC-134a	8418.69.00 15D	Per item	HFC-134a	1430	0.300	10.53
Ice-cream-making and other edible ice-making machines containing R404A	8418.69.00 17L	Per item	R404A	3922	0.300	28.87
Refrigeration equipment containing HFC-134a (other than air-conditioning machines described in classes	8418.69.00 23E	Per kg of specified SGG contained in item	HFC-134a	1430	Actual amount	35.09

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) (\$)
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 25A	Per kg of specified SGG contained in item	R404A	3922	Actual amount	96.25
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 41C	Per item	HFC134a	1430	0.05	1.75
Water coolers containing HFC134A not exceeding 200 g	8418.69.00 43K	Per kg of specified SGG contained in item	HFC134a	1430	Actual amount	35.09
Water coolers containing HFC134A containing more than 200 g	8418.69.00 45F	Per kg of specified SGG contained in item	R410A	2090	Actual amount	51.29
Water coolers containing R410A	8418.69.00 47B	Per kg of specified SGG contained in item	R407f	1825	Actual amount	44.79
Water coolers containing R407f	8418.69.00 53G	Per item	HFC-134a	1430	0.400	14.04
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 55C	Per item	R404A	3922	0.600	57.75
Refrigerating or freezing equipment (other than refrigerating or freezing equipment described in other						

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) (\$)
classes under this heading) that contains R404A (other than air-conditioning machines described in classes covered under headings 1 to 13)						
15 <i>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	1430	Actual amount	35.09
Parts containing R404A for refrigerating or freezing units	8418.99.00 31G	Per kg of specified SGG contained in item	R404A	3922	Actual amount	96.25
Parts containing HFC-134a for refrigerating or freezing units that are evaporators and condensers	8418.99.00 37F	Per kg of specified SGG contained in item	HFC-134a	1430	Actual amount	35.09
Parts containing R404A for refrigerating or freezing units that are evaporators and condensers	8418.99.00 39B	Per kg of specified SGG contained in item	R404A	3922	Actual amount	96.25
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 45G	Per kg of specified SGG contained in item	HFC-134a	1430	Actual amount	35.09
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 47C	Per kg of specified SGG contained in item	R404A	3922	Actual amount	96.25
16 <i>Refrigerated beverage-vending machines</i>						
Refrigerated beverage-vending machines containing HFC-134a	8476.21.00 10K	Per item	HFC-134a	1430	0.200	7.02
Refrigerated beverage-vending machines containing R404A	8476.21.00 15L	Per item	R404A	3922	0.200	19.25

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) (\$)
Automatic goods-vending machines (other than refrigerated beverage-vending machines) containing HFC-134a	8476.81.00 10A	Per item	HFC-134a	1430	0.200	7.02
Automatic goods-vending machines (other than refrigerated beverage-vending machines) containing R404A	8476.81.00 15B	Per item	R404A	3922	0.200	19.25
17 <i>Dehumidifiers</i>						
Dehumidifiers containing HFC-134a	8479.89.90 15B	Per item	HFC-134a	1430	0.150	5.26
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 10J	Per kg of specified SGG contained in item	HFC-134a	1430	Actual amount	35.09
	8704.21.50 13C					
	8704.21.80 10E					
	8704.21.80 13K					
	8704.22.11 10H					
	8704.22.11 13B					
	8704.22.19 10J					
	8704.22.19 13C					
	8704.23.09 10H					
	8704.23.09 13B					
	8704.31.50 10B					
	8704.31.50 13G					
	8704.31.80 10J					
	8704.31.80 13C					
	8704.32.11 10A					
	8704.32.11 13F					
	8704.32.19 10B					

<b>Class of leviable goods</b>	<b>Tariff item</b>	<b>Unit of measurement</b>	<b>Specified SGG</b>	<b>GWP</b>	<b>SGG content (kg)</b>	<b>Levy rate (excl GST) (\$)</b>
	8704.32.19 13G					
	8704.90.12 10L					
	8704.90.12 13E					
	8704.90.21 10K					
	8704.90.21 13D					
	8704.90.29 10L					
	8704.90.29 13E					
	8704.21.50 15K					
	8704.21.50 17F					
	8704.21.80 15F					
	8704.21.80 17B					
	8704.22.11 15J					
	8704.22.11 17E					
	8704.22.19 15K					
	8704.22.19 17F					
	8704.23.09 15J					
	8704.23.09 17E					
	8704.31.50 15C					
	8704.31.50 17K					
	8704.31.80 15K					
	8704.31.80 17F					
	8704.32.11 15B					
	8704.32.11 17J					
	8704.32.19 15C					
	8704.32.19 17K					
Air-conditioning machines containing R404A that are in refrigerated trucks other than in the driving cabs		Per kg of specified SGG contained in item	R404A	3922	Actual amount	96.25

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

Reprinted as at  
1 January 2020

<b>Class of leviable goods</b>	<b>Tariff item</b>	<b>Unit of measurement</b>	<b>Specified SGG</b>	<b>GWP</b>	<b>SGG content (kg)</b>	<b>Levy rate (excl GST) (\$)</b>
	8704.90.12 15A					
	8704.90.12 17H					
	8704.90.21 15L					
	8704.90.21 17G					
	8704.90.29 15A					
	8704.90.29 17H					
Air-conditioning machines containing HFC-134a that are in refrigerated vans other than in the driving cabs	8704.21.50 23L	Per kg of specified SGG contained in item	HFC-134a	1430	Actual amount	35.09
	8704.21.50 25G					
	8704.31.50 23D					
	8704.31.50 25L					
	8704.90.12 23B					
	8704.90.12 25J					
Air-conditioning machines containing R404A that are in refrigerated vans other than in the driving cabs	8704.21.50 27C	Per kg of specified SGG contained in item	R404A	3922	Actual amount	96.25
	8704.21.50 29K					
	8704.31.50 27G					
	8704.31.50 29C					
	8704.90.12 27E					
	8704.90.12 29A					
Refrigerated semi-trailers (the load-bearing portion of articulated motor vehicles) for the transport of goods, and containing HFC-134a	8716.31.01 10E	Per kg of specified SGG contained in item	HFC-134a	1430	Actual amount	35.09
	8716.39.01 10A					
Refrigerated trailers for the transport of goods, and containing HFC-134a	8716.31.09 10F	Per kg of specified SGG contained in item	HFC-134a	1430	Actual amount	35.09
	8716.39.09 10B					
Refrigerated semi-trailers (the load-bearing portion of articulated motor vehicles) for the transport of goods, and containing R404A	8716.31.01 13K	Per kg of specified SGG contained in item	R404A	3922	Actual amount	96.25
	8716.39.01 13F					

<b>Class of leviable goods</b>	<b>Tariff item</b>	<b>Unit of measurement</b>	<b>Specified SGG</b>	<b>GWP</b>	<b>SGG content (kg)</b>	<b>Levy rate (excl GST) (\$)</b>
Refrigerated trailers for the transport of goods, and containing R404A	8716.31.09 13L 8716.39.09 13G	Per kg of specified SGG contained in item	R404A	3922	Actual amount	96.25
Aeroplanes and other aircraft (containing HFC-134a) of an unladen weight less than or equal to 2 000 kg	8802.20.00 10G	Per kg of specified SGG contained in item	HFC-134a	1430	Actual amount	35.09
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 10L	Per kg of specified SGG contained in item	HFC-134a	1430	Actual amount	35.09
Aeroplanes and other aircraft (containing HFC-134a) of an unladen weight greater than 15 000 kg	8802.40.00 10D	Per kg of specified SGG contained in item	HFC-134a	1430	Actual amount	35.09
Refrigerated tankers (ship) containing HFC-134a	8901.20.00 10E	Per kg of specified SGG contained in item	HFC-134a	1430	Actual amount	35.09
Refrigerated tankers (ship) containing R404A	8901.20.00 13K	Per kg of specified SGG contained in item	R404A	3922	Actual amount	96.25
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	1430	Actual amount	35.09
Refrigerated ships (other than tankers) containing R404A	8901.30.01 15F 8901.30.09 15G	Per kg of specified SGG contained in item	R404A	3922	Actual amount	96.25
Trawlers and other fishing vessels containing HFC-134a	8902.00.01 10B 8902.00.09 10C 8902.00.09 23E 8902.00.19 10J	Per kg of specified SGG contained in item	HFC-134a	1430	Actual amount	35.09

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 R404A	8902.00.01 13G	Per kg of specified SGG contained in item	R404A	3922	Actual amount	96.25
	8902.00.09 15D					
	8902.00.09 25A					
	8902.00.19 13C					
	8902.00.01 21H	Per kg of specified SGG contained in item	HFC-134a	1430	Actual amount	35.09
	8902.00.09 31F					
Factory ships and other ships used for processing or preserving fishery products and containing HFC-134a	8902.00.19 21D					
	8902.00.01 25L	Per kg of specified SGG contained in item	R404A	3922	Actual amount	96.25
	8902.00.09 35J					
	8902.00.19 25G					
19 <i>Polyurethanes</i> Polyurethanes containing HFC-245fa	3909.50.09 10A	Per kg of item	HFC-245fa	1030	Actual amount	25.28
	8424.10.00 10J	Per kg of specified SGG contained in item	HFC-227ea	2900	Actual amount	71.17
20 <i>Fire extinguishers</i> Fire extinguishers containing HFC-227ea	8424.10.00 10J	Per kg of specified SGG contained in item	HFC-227ea	2900	Actual amount	71.17
	8443.32.05 10C	Per kg of specified SGG contained in item	HFC-134a	1430	Actual amount	35.09
21 <i>Industrial ink-jet printing machines</i> Industrial ink-jet printing machines containing HFC-134a that are covered by the Information Technology Agreement of the World Trade Organization, as expanded by the Ministerial Declaration on the Expansion of Trade in Information Technology Products agreed in Nairobi on 16 December 2015 (ITA 2)	8443.32.05 10C	Per kg of specified SGG contained in item	HFC-134a	1430	Actual amount	35.09
	8443.32.10 10G	Per kg of specified SGG contained in item	HFC-134a	1430	Actual amount	35.09
Industrial ink-jet printing machines containing HFC-134a (other than those covered by ITA 2)						

- Schedule 2: amended, on 1 January 2020, by regulation 7(1) of the Climate Change (Synthetic Greenhouse Gas Levies) Amendment Regulations 2019 (LI 2019/234).
- Schedule 2: amended, on 1 January 2020, by regulation 7(2) of the Climate Change (Synthetic Greenhouse Gas Levies) Amendment Regulations 2019 (LI 2019/234).
- Schedule 2: amended, on 1 January 2020, by regulation 7(3)(a) of the Climate Change (Synthetic Greenhouse Gas Levies) Amendment Regulations 2019 (LI 2019/234).
- Schedule 2: amended, on 1 January 2020, by regulation 7(3)(b)(i) of the Climate Change (Synthetic Greenhouse Gas Levies) Amendment Regulations 2019 (LI 2019/234).
- Schedule 2: amended, on 1 January 2020, by regulation 7(3)(b)(ii) of the Climate Change (Synthetic Greenhouse Gas Levies) Amendment Regulations 2019 (LI 2019/234).
- Schedule 2: amended, on 1 January 2020, by regulation 7(3)(c) of the Climate Change (Synthetic Greenhouse Gas Levies) Amendment Regulations 2019 (LI 2019/234).
- Schedule 2: amended, on 1 January 2020, by regulation 7(4) of the Climate Change (Synthetic Greenhouse Gas Levies) Amendment Regulations 2019 (LI 2019/234).

Michael Webster,  
for Clerk of the Executive Council.

Issued under the authority of the Legislation Act 2012.  
Date of notification in *Gazette*: 28 March 2013.

## Reprints notes

### 1 *General*

This is a reprint of the Climate Change (Synthetic Greenhouse Gas Levies) Regulations 2013 that incorporates all the amendments to those regulations as at the date of the last amendment to them.

### 2 *Legal status*

Reprints are presumed to correctly state, as at the date of the reprint, the law enacted by the principal enactment and by any amendments to that enactment. Section 18 of the Legislation Act 2012 provides that this reprint, published in electronic form, has the status of an official version under section 17 of that Act. A printed version of the reprint produced directly from this official electronic version also has official status.

### 3 *Editorial and format changes*

Editorial and format changes to reprints are made using the powers under sections 24 to 26 of the Legislation Act 2012. See also <http://www.pco.parliament.govt.nz/editorial-conventions/>.

### 4 *Amendments incorporated in this reprint*

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

Climate Change (Emissions Trading Scheme) Amendment Regulations 2018 (LI 2018/185): Part 3

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)