Version
as at 1 January 2026

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 Cities, Environment, Regions, and Transport.

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 2026 levy year is $59.37, 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 2026, by regulation 4 of the Climate Change (Synthetic Greenhouse Gas Levies) Amendment Regulations 2025 (SL 2025/211).

11 Rates of levies prescribed

(1) The rates of the motor vehicle levy for the 2026 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 2026 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 2026, by regulation 5 of the Climate Change (Synthetic Greenhouse Gas Levies) Amendment Regulations 2025 (SL 2025/211).

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 2026, by regulation 5 of the Climate Change (Synthetic Greenhouse Gas Levies) Amendment Regulations 2025 (SL 2025/211).

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

rr 4, 6-8, 11

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	46.31
	MB	Per vehicle	HFC-134a	1300	0.600	46.31
	MC	Per vehicle	HFC-134a	1300	0.600	46.31
Medium passenger vehicles	MD	Per vehicle	HFC-134a	1300	0.800	61.74
Large passenger vehicles	ME	Per vehicle	HFC-134a	1300	4.000	308.72
Small goods vehicles	NA	Per vehicle	HFC-134a	1300	0.600	46.31
Large goods vehicles	NB	Per vehicle	HFC-134a	1300	0.800	61.74
	NC	Per vehicle	HFC-134a	1300	0.800	61.74

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 2026, by regulation 6 of the Climate Change (Synthetic Greenhouse Gas Levies) Amendment Regulations 2025 (SL 2025/211).

Schedule 2
Goods levy schedule

rr 5–8, 11

Schedule 2: replaced, on 1 January 2026, by regulation 7 of the Climate Change (Synthetic Greenhouse Gas Levies) Amendment Regulations 2025 (SL 2025/211).

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	*Air-conditioning units (household and small commercial window- or wall-mounted heat pumps)*						
	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	8415.10.12 01J 8415.10.15 01H	Per item	R32	677.00	0.800	32.15 32.15
	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	8415.10.12 05A 8415.10.15 05L	Per item	R410A	1920.00	1.000	113.99 113.99
	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	8415.10.12 11F 8415.10.15 11E	Per item	R32	677.00	1.200	48.23 48.23
	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	8415.10.12 15J 8415.10.15 15H	Per item	R410A	1920.00	1.500	170.99 170.99

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	8415.10.12 21C	Per item	R32	677.00	2.000	80.39
	8415.10.15 21B					80.39
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	8415.10.12 25F	Per item	R410A	1920.00	2.500	284.98
	8415.10.15 25E					284.98
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 R32, single-phase, and of cooling capacity greater than 10 kW	8415.10.12 31L	Per item	R32	677.00	2.800	112.54
	8415.10.15 31K					112.54
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	8415.10.12 35C	Per item	R410A	1920.00	3.500	398.97
	8415.10.15 35B					398.97

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 R32	8415.10.12 41H	Per kg of specified SGG contained in item	R32	677.00	Actual amount	40.19
	8415.10.15 41G					40.19
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	8415.10.12 42F	Per kg of specified SGG contained in item	HFC-134a	1300.00	Actual amount	77.18
	8415.10.15 42E					77.18
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 R410A	8415.10.12 43D	Per kg of specified SGG contained in item	R410A	1920.00	Actual amount	113.99
	8415.10.15 43C					113.99
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	8415.10.12 44B	Per kg of specified SGG contained in item	R407C	1624.21	Actual amount	96.43
	8415.10.15 44A					96.43
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, three-phase, and containing R513A	8415.10.12 45L	Per kg of specified SGG contained in item	R513A	572.56	Actual amount	33.99
	8415.10.15 45K					33.99
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 R32	8415.10.12 51E	Per kg of specified SGG contained in item	R32	677.00	Actual amount	40.19
	8415.10.15 51D					40.19
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	8415.10.12 53A	Per kg of specified SGG contained in item	HFC-134a	1300.00	Actual amount	77.18
	8415.10.15 53L					77.18

	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, other than single- or three-phase, and containing R410A	8415.10.12 55H	Per kg of specified SGG contained in item	R410A	1920.00	Actual amount	113.99
		8415.10.15 55G					113.99
2	*Air-conditioning units for installing in vehicles (not including those already installed in vehicles)*						
	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	1300.00	Actual amount	77.18
	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	8415.20.00 12K	Per kg of specified SGG contained in item	R513A	572.56	Actual amount	33.99
3	*Air-conditioning units (household and small commercial heat pumps)*						
	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	8415.81.01 01G	Per item	R32	677.00	0.800	32.15
		8415.81.03 01K					32.15
		8415.81.05 01B					32.15
	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	8415.81.01 05K	Per item	R410A	1920.00	1.000	113.99
		8415.81.03 05B					113.99
		8415.81.05 05E					113.99

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 4 kW and less than or equal to 7 kW	8415.81.01 11D	Per item	R32	677.00	1.200	48.23
	8415.81.03 11G					48.23
	8415.81.05 11K					48.23
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	8415.81.01 15G	Per item	R410A	1920.00	1.500	170.99
	8415.81.03 15K					170.99
	8415.81.05 15B					170.99
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	8415.81.01 21A	Per item	R32	677.00	2.000	80.39
	8415.81.03 21D					80.39
	8415.81.05 21G					80.39
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	8415.81.01 25D	Per item	R410A	1920.00	2.500	284.98
	8415.81.03 25G					284.98
	8415.81.05 25K					284.98

	Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) ($)
	heat pumps), containing R410A, single-phase, and of cooling capacity greater than 7 kW and less than or equal to 10 kW						
	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	8415.81.01 31J 8415.81.03 31A 8415.81.05 31D	Per item	R32	677.00	2.800	112.54 112.54 112.54
	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	8415.81.01 35A 8415.81.03 35D 8415.81.05 35G	Per item	R410A	1920.00	3.500	398.97 398.97 398.97
4	*Air-conditioning units (large commercial and industrial reversible heat pumps)*						
	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	8415.81.01 41F 8415.81.03 41J 8415.81.05 41A	Per kg of specified SGG contained in item	R32	677.00	Actual amount	40.19 40.19 40.19
	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	8415.81.01 43B 8415.81.03 43E 8415.81.05 43H	Per kg of specified SGG contained in item	HFC-134a	1300.00	Actual amount	77.18 77.18 77.18

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						
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	8415.81.01 45J 8415.81.03 45A 8415.81.05 45D	Per kg of specified SGG contained in item	R410A	1920.00	Actual amount	113.99 113.99 113.99
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, and other than single- or three-phase	8415.81.01 51C 8415.81.03 51F 8415.81.05 51J	Per kg of specified SGG contained in item	R32	677.00	Actual amount	40.19 40.19 40.19
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	8415.81.01 53K 8415.81.03 53B 8415.81.05 53E	Per kg of specified SGG contained in item	HFC-134a	1300.00	Actual amount	77.18 77.18 77.18
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), containing R410A, and other than single- or three-phase	8415.81.01 55F 8415.81.03 55J 8415.81.05 55A	Per kg of specified SGG contained in item	R410A	1920.00	Actual amount	113.99 113.99 113.99

	Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) ($)
5	*Air-conditioning units (household and small commercial heat pumps, not covered under headings 1 to 4)*						
	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	8415.82.11 01G	Per item	R32	677.00	0.800	32.15
		8415.82.15 01B					32.15
	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	8415.82.11 05K	Per item	R410A	1920.00	1.000	113.99
		8415.82.15 05E					113.99
	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	8415.82.11 11D	Per item	R32	677.00	1.200	48.23
		8415.82.15 11K					48.23
	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	8415.82.11 15G	Per item	R410A	1920.00	1.500	170.99
		8415.82.15 15B					170.99

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	8415.82.11 21A	Per item	R32	677.00	2.000	80.39
	8415.82.15 21G					80.39
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	8415.82.11 25D	Per item	R410A	1920.00	2.500	284.98
	8415.82.15 25K					284.98
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 greater than 10 kW	8415.82.11 31J	Per item	R32	677.00	2.800	112.54
	8415.82.15 31D					112.54
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 10 kW	8415.82.11 35A	Per item	R410A	1920.00	3.500	398.97
	8415.82.15 35G					398.97

	Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) ($)
6	*Air-conditioning units (large commercial and industrial heat pumps not covered under headings 1 to 5)*						
	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	8415.82.11 41F 8415.82.15 41A	Per kg of specified SGG contained in item	R32	677.00	Actual amount	40.19 40.19
	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	8415.82.11 43B 8415.82.15 43H	Per kg of specified SGG contained in item	HFC-134a	1300.00	Actual amount	77.18 77.18
	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), three-phase, and containing R410A	8415.82.11 45J 8415.82.15 45D	Per kg of specified SGG contained in item	R410A	1920.00	Actual amount	113.99 113.99
	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), and containing R32, and other than single- or three-phase	8415.82.11 51C 8415.82.15 51J	Per kg of specified SGG contained in item	R32	677.00	Actual amount	40.19 40.19
	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	8415.82.11 53K 8415.82.15 53E	Per kg of specified SGG contained in item	HFC-134a	1300.00	Actual amount	77.18 77.18

	Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) ($)
	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						
	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	8415.82.11 55F 8415.82.15 55A	Per kg of specified SGG contained in item	R410A	1920.00	Actual amount	113.99 113.99
7	*Air-conditioning unit parts (for all types of household, commercial, and industrial heat pumps)*						
	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	40.19
	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	113.99
8	*Combined refrigerator-freezers*						
	Combined refrigerator-freezers fitted with separate external doors, containing HFC-134a, compression type, less than 200 litres gross internal capacity	8418.10.01 02K	Per item	HFC-134a	1300.00	0.100	7.72
	Combined refrigerator-freezers fitted with separate external doors, 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	8.49
	Combined refrigerator-freezers fitted with separate external doors, 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	9.26
	Combined refrigerator-freezers fitted with separate external doors, containing HFC-134a, compression	8418.10.01 32A	Per item	HFC-134a	1300.00	0.130	10.03

	Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) ($)
	type, 400 litres and over but less than 500 litres gross internal capacity						
	Combined refrigerator-freezers fitted with separate external doors, containing HFC-134a, compression type, 500 litres and over gross internal capacity	8418.10.01 42J	Per item	HFC-134a	1300.00	0.150	11.58
	Combined refrigerator-freezers fitted with separate external doors, containing HFC-134a, non-compression type and non-absorption type	8418.10.01 82H	Per item	HFC-134a	1300.00	0.150	11.58
9	*Refrigerators (household)*						
	Refrigerators for household use, compression type, containing HFC-134a, less than 200 litres gross internal capacity	8418.21.00 10B	Per item	HFC-134a	1300.00	0.070	5.40
	Refrigerators for household use, compression type, 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	6.95
	Refrigerators for household use, compression type, 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	7.72
	Refrigerators for household use, compression type, 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	8.49
	Refrigerators for household use, compression type, containing HFC-134a, 500 litres and over gross internal capacity	8418.21.00 19F	Per item	HFC-134a	1300.00	0.13	10.03
10	*Chest freezers*						
	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	10.81
	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	13.89
11	*Upright freezers*						

	Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) ($)
	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	6.17
	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	8.49
12	*Refrigerating units (such as commercial display cooling and freezing equipment)*						
	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	77.18
	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	77.18
	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	233.92
	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	233.92
	Display cooling units incorporating refrigerating equipment containing R407F	8418.50.01 16D	Per item	R407F	1674.10	0.600	59.63
	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	59.63
	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	77.18
	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	77.18

	Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) ($)
	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	233.92
	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	233.92
	Display freezing units incorporating freezing equipment and containing R407F	8418.50.01 56C	Per item	R407F	1674.10	0.600	59.63
	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	59.63
13	*Heat pumps (other than air-conditioning machines described in classes covered under headings 1 to 7)*						
	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	8418.61.01 01D 8418.61.05 01K	Per item	R32	677.00	0.800	32.15 32.15
	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	8418.61.01 03L 8418.61.05 03F	Per item	R410A	1920.00	1.000	113.99 113.99
	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	8418.61.01 11A 8418.61.05 11G	Per item	R32	677.00	1.200	48.23 48.23
	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	8418.61.01 13H 8418.61.05 13C	Per item	R410A	1920.00	1.500	170.99 170.99
	Heat pumps (other than air-conditioning machines described in classes covered under headings 1 to 7)	8418.61.01 21J	Per item	R32	677.00	2.000	80.39

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) ($)
containing R32, single-phase, and of cooling capacity greater than 7 kW and less than or equal to 10 kW	8418.61.05 21D					80.39
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	8418.61.01 23E	Per item	R410A	1920.00	2.500	284.98
	8418.61.05 23L					284.98
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	8418.61.01 31F	Per item	R32	677.00	2.800	112.54
	8418.61.05 31A					112.54
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	8418.61.01 33B	Per item	R410A	1920.00	3.500	398.97
	8418.61.05 33H					398.97
Heat pumps (other than air-conditioning machines described in classes covered under headings 1 to 7), three-phase, and containing R32	8418.61.01 41C	Per kg of specified SGG contained in item	R32	677.00	Actual amount	40.19
	8418.61.05 41J					40.19
Heat pumps (other than air-conditioning machines described in classes covered under headings 1 to 7), three-phase, and containing HFC-134a	8418.61.01 43K	Per kg of specified SGG contained in item	HFC-134a	1300.00	Actual amount	77.18
	8418.61.05 43E					77.18
Heat pumps (other than air-conditioning machines described in classes covered under headings 1 to 7), three-phase, and containing R410A	8418.61.01 45F	Per kg of specified SGG contained in item	R410A	1920.00	Actual amount	113.99
	8418.61.05 45A					113.99
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	8418.61.01 51L	Per kg of specified SGG contained in item	R32	677.00	Actual amount	40.19
	8418.61.05 51F					40.19
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	8418.61.01 53G	Per kg of specified SGG contained in item	R410A	1920.00	Actual amount	113.99
	8418.61.05 53B					113.99

	Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) ($)
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)*						
	Ice-cream-making and other edible ice-making machines containing HFC-134a	8418.69.00 15D	Per item	HFC-134a	1300.00	0.300	23.15
	Ice-cream-making and other edible ice-making machines containing R404A	8418.69.00 17L	Per item	R404A	3940.00	0.300	70.18
	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	99.39
	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	75.61
	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	77.18
	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	233.92
	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	8418.69.00 38C	Per kg of specified SGG contained in item	R407F	1674.10	Actual amount	99.39

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) ($)
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						
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	75.61
Water coolers containing HFC-134a not exceeding 200 g	8418.69.00 64B	Per item	HFC-134a	1300.00	0.050	3.86
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	77.18
Water coolers containing R410A	8418.69.00 68E	Per kg of specified SGG contained in item	R410A	1920.00	Actual amount	113.99
Water coolers containing R407F	8418.69.00 70G	Per kg of specified SGG contained in item	R407F	1825.00	Actual amount	108.35
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	77.18
Refrigerating or freezing equipment (other than refrigerating or freezing equipment described in other classes under this heading) that contains R404A	8418.69.00 84G	Per kg of specified SGG contained in item	R404A	3940.00	Actual amount	233.92

	Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) ($)
	(other than air-conditioning machines described in classes covered under headings 1 to 13)						
	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	59.63
	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	45.36
	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	69.29
15	*Parts for refrigerating or freezing units (charged with refrigerant for all types of household and commercial equipment) and some heat pumps*						
	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	77.18
	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	233.92
	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	99.39
	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	75.61

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) ($)
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	115.48
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	77.18
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	233.92
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	99.39
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	75.61
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	115.48
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	77.18
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	233.92
Parts containing R407F for refrigerating or freezing equipment (other than parts described in other classes covered under this heading) or heat pumps (other	8418.99.00 74L	Per kg of specified SGG contained in item	R407F	1674.10	Actual amount	99.39

	Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) ($)
	than air-conditioning machines described in classes covered under headings 1 to 7)						
	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	75.61
	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	115.48
16	*Refrigerated beverage-vending machines*						
	Refrigerated beverage-vending machines containing HFC-134a	8476.21.00 10K	Per item	HFC-134a	1300.00	0.200	15.44
	Refrigerated beverage-vending machines containing R404A	8476.21.00 12F	Per item	R404A	3940.00	0.200	46.78
	Refrigerated beverage-vending machines containing R407F	8476.21.00 14B	Per item	R407F	1674.10	0.200	19.88
	Refrigerated beverage-vending machines containing R448A or R449A	8476.21.00 16J	Per item	R448A or R449A	1273.49	0.200	15.12
	Goods-vending machines (other than refrigerated beverage-vending machines) containing HFC-134a	8476.81.00 10A	Per item	HFC-134a	1300.00	0.200	15.44
	Goods-vending machines (other than refrigerated beverage-vending machines) containing R404A	8476.81.00 15B	Per item	R404A	3940.00	0.200	46.78
	Goods-vending machines (other than refrigerated beverage-vending machines) containing R407F	8476.81.00 16L	Per item	R407F	1674.10	0.200	19.88
	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	15.12

	Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) ($)
17	*Dehumidifiers*						
	Dehumidifiers containing HFC-134a	8479.89.90 15B	Per item	HFC-134a	1300.00	0.150	11.58
18	*Refrigerated vehicles, trailers, tankers, and vessels*						
	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	77.18
		8704.21.50 06L					77.18
		8704.21.80 12A					77.18
		8704.21.80 14H					77.18
		8704.22.11 12D					77.18
		8704.22.11 14L					77.18
		8704.22.19 12E					77.18
		8704.22.19 14A					77.18
		8704.23.09 12D					77.18
		8704.23.09 14L					77.18
		8704.31.50 02A					77.18
		8704.31.50 06D					77.18
		8704.31.80 12E					77.18
		8704.31.80 14A					77.18
		8704.32.11 12H					77.18
		8704.32.11 14D					77.18
		8704.32.19 12J					77.18
		8704.32.19 14E					77.18
		8704.41.50 02E					77.18
		8704.41.50 04A					77.18
		8704.41.80 12J					77.18
		8704.41.80 14E					77.18
		8704.42.11 12A					77.18

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) ($)
	8704.42.11 14H					77.18
	8704.42.19 12B					77.18
	8704.42.19 14J					77.18
	8704.43.09 12A					77.18
	8704.43.09 14H					77.18
	8704.51.50 02J					77.18
	8704.51.50 04E					77.18
	8704.51.80 12B					77.18
	8704.51.80 14J					77.18
	8704.52.11 12E					77.18
	8704.52.11 14A					77.18
	8704.52.19 12F					77.18
	8704.52.19 14B					77.18
	8704.60.05 02B					77.18
	8704.60.05 04J					77.18
	8704.60.09 12E					77.18
	8704.60.09 14A					77.18
	8704.60.29 12F					77.18
	8704.60.29 14B					77.18
	8704.90.12 02K					77.18
	8704.90.12 06B					77.18
	8704.90.21 12F					77.18
	8704.90.21 14B					77.18
	8704.90.29 12G					77.18
	8704.90.29 14C					77.18

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	8704.21.50 12E	Per kg of specified SGG contained in item	R404A	3940.00	Actual amount	233.92
	8704.21.50 14A					233.92
	8704.21.80 22J					233.92
	8704.21.80 24E					233.92
	8704.22.11 22A					233.92
	8704.22.11 24H					233.92
	8704.22.19 22B					233.92
	8704.22.19 24J					233.92
	8704.23.09 22A					233.92
	8704.23.09 24H					233.92
	8704.31.50 12J					233.92
	8704.31.50 14E					233.92
	8704.31.80 22B					233.92
	8704.31.80 24J					233.92
	8704.32.11 22E					233.92
	8704.32.11 24A					233.92
	8704.32.19 22F					233.92
	8704.32.19 24B					233.92
	8704.41.50 12B					233.92
	8704.41.50 14J					233.92
	8704.41.80 22F					233.92
	8704.41.80 24B					233.92
	8704.42.11 22J					233.92
	8704.42.11 24E					233.92
	8704.42.19 22K					233.92
	8704.42.19 24F					233.92

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) ($)
	8704.43.09 22J					233.92
	8704.43.09 24E					233.92
	8704.51.50 12F					233.92
	8704.51.50 14B					233.92
	8704.51.80 22K					233.92
	8704.51.80 24F					233.92
	8704.52.11 22B					233.92
	8704.52.11 24J					233.92
	8704.52.19 22C					233.92
	8704.52.19 24K					233.92
	8704.60.05 12K					233.92
	8704.60.05 14F					233.92
	8704.60.09 22B					233.92
	8704.60.09 24J					233.92
	8704.60.29 22C					233.92
	8704.60.29 24K					233.92
	8704.90.12 12G					233.92
	8704.90.12 14C					233.92
	8704.90.21 22C					233.92
	8704.90.21 24K					233.92
	8704.90.29 22D					233.92
	8704.90.29 24L					233.92
Air-conditioning machines containing R407F that are in refrigerated trucks other than in the driving cabs	8704.21.50 16H	Per kg of specified SGG contained in item	R407F	1674.10	Actual amount	99.39
	8704.21.50 26E					99.39
	8704.21.80 26A					99.39
	8704.21.80 27K					99.39

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) ($)
	8704.22.11 26D					99.39
	8704.22.11 27B					99.39
	8704.22.19 26E					99.39
	8704.22.19 27C					99.39
	8704.23.09 26D					99.39
	8704.23.09 27B					99.39
	8704.31.50 16A					99.39
	8704.31.50 26J					99.39
	8704.31.80 26E					99.39
	8704.31.80 27C					99.39
	8704.32.11 26H					99.39
	8704.32.11 27F					99.39
	8704.32.19 26J					99.39
	8704.32.19 27G					99.39
	8704.41.50 15G					99.39
	8704.41.50 16E					99.39
	8704.41.80 25L					99.39
	8704.41.80 26J					99.39
	8704.42.11 25C					99.39
	8704.42.11 26A					99.39
	8704.42.19 25D					99.39
	8704.42.19 26B					99.39
	8704.43.09 25C					99.39
	8704.43.09 26A					99.39
	8704.51.50 15L					99.39
	8704.51.50 16J					99.39

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) ($)
	8704.51.80 25D					99.39
	8704.51.80 26B					99.39
	8704.52.11 25G					99.39
	8704.52.11 26E					99.39
	8704.52.19 25H					99.39
	8704.52.19 26F					99.39
	8704.60.05 15D					99.39
	8704.60.05 16B					99.39
	8704.60.09 25G					99.39
	8704.60.09 26E					99.39
	8704.60.29 25H					99.39
	8704.60.29 26F					99.39
	8704.90.12 16K					99.39
	8704.90.12 26G					99.39
	8704.90.21 26F					99.39
	8704.90.21 27D					99.39
	8704.90.29 26G					99.39
	8704.90.29 27E					99.39
Air-conditioning machines containing R448A or R449A that are in refrigerated trucks other than in the driving cabs	8704.21.50 28A	Per kg of specified SGG contained in item	R448A or R449A	1273.49	Actual amount	75.61
	8704.21.50 35D					75.61
	8704.21.80 28H					75.61
	8704.21.80 30K					75.61
	8704.22.11 28L					75.61
	8704.22.11 30B					75.61
	8704.22.19 28A					75.61
	8704.22.19 30C					75.61

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) ($)
	8704.23.09 28L					75.61
	8704.23.09 30B					75.61
	8704.31.50 28E					75.61
	8704.31.50 35H					75.61
	8704.31.80 28A					75.61
	8704.31.80 30C					75.61
	8704.32.11 28D					75.61
	8704.32.11 30F					75.61
	8704.32.19 28E					75.61
	8704.32.19 30G					75.61
	8704.41.50 17C					75.61
	8704.41.50 18A					75.61
	8704.41.80 27G					75.61
	8704.41.80 28E					75.61
	8704.42.11 27K					75.61
	8704.42.11 28H					75.61
	8704.42.19 27L					75.61
	8704.42.19 28J					75.61
	8704.43.09 27K					75.61
	8704.43.09 28H					75.61
	8704.51.50 17G					75.61
	8704.51.50 18E					75.61
	8704.51.80 27L					75.61
	8704.51.80 28J					75.61
	8704.52.11 27C					75.61
	8704.52.11 28A					75.61

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) ($)
	8704.52.19 27D					75.61
	8704.52.19 28B					75.61
	8704.60.05 17L					75.61
	8704.60.05 18J					75.61
	8704.60.09 27C					75.61
	8704.60.09 28A					75.61
	8704.60.29 27D					75.61
	8704.60.29 28B					75.61
	8704.90.12 28C					75.61
	8704.90.12 35F					75.61
	8704.90.21 28B					75.61
	8704.90.21 30D					75.61
	8704.90.29 28C					75.61
	8704.90.29 30E					75.61
Air-conditioning machines containing HFC-134a that are in refrigerated vans other than in the driving cabs	8704.21.50 42G	Per kg of specified SGG contained in item	HFC-134a	1300.00	Actual amount	77.18
	8704.21.50 44C					77.18
	8704.31.50 42L					77.18
	8704.31.50 44G					77.18
	8704.41.50 42D					77.18
	8704.41.50 44L					77.18
	8704.51.50 42H					77.18
	8704.51.50 44D					77.18
	8704.60.05 42A					77.18
	8704.60.05 44H					77.18
	8704.90.12 42J					77.18
	8704.90.12 44E					77.18

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	8704.21.50 52D	Per kg of specified SGG contained in item	R404A	3940.00	Actual amount	233.92
	8704.21.50 54L					233.92
	8704.31.50 52H					233.92
	8704.31.50 54D					233.92
	8704.41.50 52A					233.92
	8704.41.50 54H					233.92
	8704.51.50 52E					233.92
	8704.51.50 54A					233.92
	8704.60.05 52J					233.92
	8704.60.05 54E					233.92
	8704.90.12 52F					233.92
	8704.90.12 54B					233.92
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	99.39
	8704.21.50 56G					99.39
	8704.31.50 55B					99.39
	8704.31.50 56L					99.39
	8704.41.50 55F					99.39
	8704.41.50 56D					99.39
	8704.51.50 55K					99.39
	8704.51.50 56H					99.39
	8704.60.05 55C					99.39
	8704.60.05 56A					99.39
	8704.90.12 55L					99.39
	8704.90.12 56J					99.39
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	75.61
	8704.21.50 58C					75.61

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) ($)
	8704.31.50 57J					75.61
	8704.31.50 58G					75.61
	8704.41.50 57B					75.61
	8704.41.50 58L					75.61
	8704.51.50 57F					75.61
	8704.51.50 58D					75.61
	8704.60.05 57K					75.61
	8704.60.05 58H					75.61
	8704.90.12 57G					75.61
	8704.90.12 58E					75.61
Refrigerated semi-trailers (the load-bearing portion of articulated motor vehicles) used for the transport of goods and containing HFC-134a	8716.31.01 10E	Per kg of specified SGG contained in item	HFC-134a	1300.00	Actual amount	77.18
	8716.39.01 10A					77.18
Refrigerated trailers used for the transport of goods and containing HFC-134a	8716.31.09 10F	Per kg of specified SGG contained in item	HFC-134a	1300.00	Actual amount	77.18
	8716.39.09 10B					77.18
Refrigerated semi-trailers (the load-bearing portion of articulated motor vehicles) used for the transport of goods and containing R404A	8716.31.01 13K	Per kg of specified SGG contained in item	R404A	3940.00	Actual amount	233.92
	8716.39.01 13F					233.92
Refrigerated trailers used for the transport of goods and containing R404A	8716.31.09 13L	Per kg of specified SGG contained in item	R404A	3940.00	Actual amount	233.92
	8716.39.09 13G					233.92
Refrigerated semi-trailers (the load-bearing portion of articulated motor vehicles) used for the transport of goods and containing R407F	8716.31.01 16D	Per kg of specified SGG contained in item	R407F	1674.10	Actual amount	99.39
	8716.39.01 16L					99.39
Refrigerated semi-trailers (the load-bearing portion of articulated motor vehicles) used for the transport of goods and containing R448A or R449A	8716.31.01 18L	Per kg of specified SGG contained in item	R448A or R449A	1273.49	Actual amount	75.61
	8716.39.01 18G					75.61

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) ($)
Refrigerated trailers used for the transport of goods and containing R407F	8716.31.09 16E	Per kg of specified SGG contained in item	R407F	1674.10	Actual amount	99.39
	8716.39.09 16A					99.39
Refrigerated trailers used for the transport of goods and containing R448A or R449A	8716.31.09 18A	Per kg of specified SGG contained in item	R448A or R449A	1273.49	Actual amount	75.61
	8716.39.09 18H					75.61
Aeroplanes and other aircraft (containing HFC-134a) of an unladen weight less than or equal to 2,000 kg	8802.20.00 20D	Per kg of specified SGG contained in item	HFC-134a	1300.00	Actual amount	77.18
	8806.10.00 10F					77.18
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	Per kg of specified SGG contained in item	HFC-134a	1300.00	Actual amount	77.18
	8806.10.00 10F					77.18
Aeroplanes and other aircraft (containing HFC-134a) of an unladen weight greater than 15,000 kg	8802.40.00 20A	Per kg of specified SGG contained in item	HFC-134a	1300.00	Actual amount	77.18
	8806.10.00 10F					77.18
Refrigerated tankers (ships) containing HFC-134a	8901.20.00 10E	Per kg of specified SGG contained in item	HFC-134a	1300.00	Actual amount	77.18
Refrigerated tankers (ships) containing R404A	8901.20.00 13K	Per kg of specified SGG contained in item	R404A	3940.00	Actual amount	233.92
Refrigerated tankers (ships) containing R407F	8901.20.00 16D	Per kg of specified SGG contained in item	R407F	1674.10	Actual amount	99.39
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	75.61
Refrigerated ships (other than tankers) containing HFC-134a	8901.30.01 10E	Per kg of specified SGG contained in item	HFC-134a	1300.00	Actual amount	77.18
	8901.30.09 10F					77.18

Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) ($)
Refrigerated ships (other than tankers) containing R404A	8901.30.01 15F	Per kg of specified SGG contained in item	R404A	3940.00	Actual amount	233.92
	8901.30.09 15G					233.92
Refrigerated ships (other than tankers) containing R407F	8901.30.01 16D	Per kg of specified SGG contained in item	R407F	1674.10	Actual amount	99.39
	8901.30.09 16E					99.39
Refrigerated ships (other than tankers) containing R448A or R449A	8901.30.01 18L	Per kg of specified SGG contained in item	R448A or R449A	1273.49	Actual amount	75.61
	8901.30.09 18A					75.61
Trawlers and other fishing vessels containing HFC-134a	8902.00.01 10B	Per kg of specified SGG contained in item	HFC-134a	1300.00	Actual amount	77.18
	8902.00.09 10C					77.18
	8902.00.09 38C					77.18
	8902.00.19 10J					77.18
Trawlers and other fishing vessels containing R404A	8902.00.01 13G	Per kg of specified SGG contained in item	R404A	3940.00	Actual amount	233.92
	8902.00.09 15D					233.92
	8902.00.09 40E					233.92
	8902.00.19 13C					233.92
Trawlers and other fishing vessels containing R407F	8902.00.01 16A	Per kg of specified SGG contained in item	R407F	1674.10	Actual amount	99.39
	8902.00.09 18J					99.39
	8902.00.09 42A					99.39
	8902.00.19 16H					99.39
Trawlers and other fishing vessels containing R448A or R449A	8902.00.01 17K	Per kg of specified SGG contained in item	R448A or R449A	1273.49	Actual amount	75.61
	8902.00.09 20L					75.61
	8902.00.09 44H					75.61
	8902.00.19 18D					75.61
Factory ships and other ships used for processing or preserving fishery products and containing HFC-134a	8902.00.01 34K	Per kg of specified SGG contained in item	HFC-134a	1300.00	Actual amount	77.18
	8902.00.09 58H					77.18
	8902.00.19 34F					77.18

	Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) ($)
	Factory ships and other ships used for processing or preserving fishery products and containing R404A	8902.00.01 36F	Per kg of specified SGG contained in item	R404A	3940.00	Actual amount	233.92
		8902.00.09 60K					233.92
		8902.00.19 36B					233.92
	Factory ships and other ships used for processing or preserving fishery products and containing R407F	8902.00.01 38B	Per kg of specified SGG contained in item	R407F	1674.10	Actual amount	99.39
		8902.00.09 62F					99.39
		8902.00.19 38J					99.39
	Factory ships and other ships used for processing or preserving fishery products and containing R448A or R449A	8902.00.01 40D	Per kg of specified SGG contained in item	R448A or R449A	1273.49	Actual amount	75.61
		8902.00.09 64B					75.61
		8902.00.19 40L					75.61
19	*Polyurethanes*						
	Polyurethanes containing HFC-245fa	3909.50.09 10A	Per kg of item	HFC-245fa	858.00	Actual amount	50.94
	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	49.30
	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	67.38
20	*Fire extinguishers*						
	Fire extinguishers containing HFC-227ea	8424.10.00 10J	Per kg of specified SGG contained in item	HFC-227ea	3350.00	Actual amount	198.89

	Class of leviable goods	Tariff item	Unit of measurement	Specified SGG	GWP	SGG content (kg)	Levy rate (excl GST) ($)
21	*Industrial ink-jet printing machines*						
	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	77.18

Michael Webster,
for Clerk of the Executive Council.

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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 2025 (SL 2025/211)

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)

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