

factory overheads, and inner containers.

3. Where a Member State considers that in relation to particular goods partly manufactured in its territory the application of paragraph 1(c)(ii) of this Article is inappropriate, then that Member State may request in writing consultations with the other Member State to determine a suitable proportion of the factory or works cost different from that provided in paragraph 1(c)(ii) of this Article. The Member States shall consult promptly and may mutually determine for such goods a proportion of the factory or works cost different to that provided in paragraph 1(c)(ii) of this Article.

Article 4
Tariffs

1. Goods originating in the territory of a Member State which in the territory of the other Member State were free of tariffs on the day immediately before the day on which this Agreement enters into force or which subsequently become free of tariffs shall remain free of tariffs.

2. No tariff shall be increased on any goods originating in the territory of the other Member State.

3. Tariffs on all goods originating in the territory of the other Member State shall be reduced in accordance with paragraph 4 of this Article and eliminated within five years from the day on which this Agreement enters into force.

4. If, on the day immediately before the day on which this Agreement enters into force, goods originating in the territory of the other Member State are:
(a) subject to tariffs not exceeding 5 per cent ad valorem or tariffs of equivalent effect, they shall be free of tariffs from the day on which this Agreement enters into force;
(b) subject to tariffs of more than 5 per cent but not exceeding 30 per cent ad valorem or tariffs of equivalent effect, tariffs on those goods shall be reduced on the day on which this Agreement enters into force by 5 percentage points and rounded down to the nearest whole number where fractional rates are involved. Thereafter, tariffs shall be reduced by 5 percentage points per annum; or
(c) subject to tariffs of more than 30 per cent ad valorem or tariffs of equivalent effect, tariffs on those goods shall be reduced on the day on which this Agreement enters into force and annually thereafter by an amount calculated by dividing by six the tariff applying to the goods on the day immediately before the day on which this Agreement enters into force and rounding to the nearest whole number, with an additional deduction being made, where necessary, at the time of the first reduction so that tariffs are eliminated over a five-year period. A fraction of exactly one-half per cent shall be rounded to the higher whole number.

5. For the purposes of paragraph 4 of this Article, the term "tariffs of equivalent effect" shall mean tariffs which are not expressed solely in ad valorem terms. Where goods are subject to such tariffs, for the purposes of determining which of the subparagraphs (a), (b) or (c) of paragraph 4 of this Article shall apply to those goods, those tariffs shall be deemed to be equivalent to the ad valorem rates obtained by expressing the tariff as a

工厂间接费用，和内部容器。

3. 当一个成员国认为，对于部分在其领土内制造的特定货物，本条第1款(c)(ii)项的应用不适当时，该成员国可以书面请求与其他成员国进行磋商，以确定一个不同于本条第1款(c)(ii)项规定的工厂或工场成本的适当比例。成员国应迅速磋商，并可能就此类货物相互确定一个不同于本条第1款(c)(ii)项规定的工厂或工场成本的比例。

第4条 关
税

1. 在本协定生效之日或生效日后，在另一成员国领土内无关税的、原产于成员国领土的货物，应继续无关税。

2. 不得对原产于另一成员国领土的任何货物提高关税。

3. 对原产于另一成员国领土的所有货物征收的关税，应根据本条第4款的规定予以降低，并在本协定生效之日起五年内予以取消。

4. 如果，在本协定生效的前一天，来自另一成员国领土的原产地货物是：

(a) 适用于不超过5%从价税或等效税率的关税，则这些货物自本协定生效之日起将免征关税；
(b) 适用于超过5%但不超过30%从价税或等效税率的关税，则这些货物自本协定生效之日起的税率将降低5个百分点，并在涉及分数税率时向下舍入至最接近的整数。此后，税率每年将降低5个百分点；或

(c) 适用于超过30%从价税或等效税率的关税，则这些货物自本协定生效之日起及此后每年将按照以下方式降低税率：将本协定生效的前一天适用于这些货物的税率除以六，并将结果四舍五入至最接近的整数，必要时，在首次减税时进行额外扣除，以便在五年内消除关税。如果百分之一半的分数，则应四舍五入至较高的整数。

5. 为了本条第四段的目的，“具有等效效果的关税”一词应指并非完全以从价方式表示的关税。当货物适用此类关税时，为了确定本条第四段第（a）、（b）或（c）项哪一项应适用于这些货物，这些关税应被视为等同于将关税表示为从1982年6月30日结束年度从其他成员国进口货物的评估单位价值的百分比所获得的从价税率。如果在该年度没有从其他成员国进口这些货物，或者，如果进行调整关税的成员国认为这些货物的进口不代表成员国之间在这些货物中通常和正常的贸易情况，则进行调整的成员国应考虑前一年度从其他成员国的进口。如果这不足以代表成员国之间在这些货物中通常和正常的贸易情况，则应使用全球进口来确定调整，并以相同的方式进行调整。

percentage of the assessed unit value of the goods imported from the other Member State in the year ending 30 June 1982. If in that year there have been no imports of those goods from the other Member State or, if in the opinion of the Member State which is making adjustments to its tariffs the imports of those goods were not representative of the usual and ordinary course of trade between the Member States in those goods, the Member State making the adjustment shall take account of the imports from the other Member State in the previous year. If this is insufficient to represent the usual and ordinary course of trade between the Member States in those goods then global imports shall be used to determine the adjustment on the same basis.

6. Where in this Article reference is made to goods being subject to a tariff on the day immediately before the day on which this Agreement enters into force, it shall in relation to the Australian Tariff mean the simplified Tariff that would have been effective from 1 January 1983 in the absence of this Agreement.

7. Where in this Agreement reference is made to:

(a) a Tariff Heading, it shall in relation to the Australian Tariff mean an Item; and

(b) a Tariff Item, it shall in relation to the Australian Tariff mean a Sub-Item, Paragraph or Sub-Paragraph as the case may be.

8. A Member State may reduce or eliminate tariffs more rapidly than is provided in paragraph 4 of this Article.

9. Tariffs on goods originating in New Zealand and imported into Australia shall in no case be higher than the lowest tariff applicable to the same goods if imported from any third country other than Papua New Guinea or countries eligible for any concessional tariff treatment accorded to less developed countries.

10. Tariffs on goods originating in Australia and imported into New Zealand shall in no case be higher than the lowest tariff applicable to the same goods if imported from any third country other than the Cook Islands, Niue, Tokelau and Western Samoa or countries eligible for any concessional tariff treatment accorded to less developed countries.

11. In any consideration of assistance and protection for industry a Member State:

(a) shall set the tariff at the lowest tariff which:

(i) is consistent with the need to protect its own producers or manufacturers of like or directly competitive goods; and

(ii) will permit reasonable competition in its market between goods produced or manufactured in its own territory and like goods or directly competitive goods imported from the territory of the other Member State;

(b) in forwarding a reference to an industry advisory body, shall request that body to take account of sub-paragraph (a) of this paragraph in framing its recommendations;

(c) wherever practicable, shall not reduce the margins of preference accorded the other Member State; and

(d) shall give sympathetic consideration to maintaining a margin of preference of at least 5 per cent for the other Member State when reducing normal or general tariffs either substantively or by by-law or concession on goods of significant trade interest to that Member State.

如果在该年度没有从其他成员国进口这些货物，或者，如果进行调整关税的成员国认为这些货物的进口不代表成员国之间在这些货物中通常和正常的贸易情况，则进行调整的成员国应考虑前一年度从其他成员国的进口。如果这不足以代表成员国之间在这些货物中通常和正常的贸易情况，则应使用全球进口来确定调整，并以相同的方式进行调整。

6. 在本条款中，若提及在协定生效前一天的货物应缴纳关税，则关于澳大利亚关税，应指在本协定不存在的情况下，自1983年1月1日起有效的简化关税。

7. 在本协定中，若提及：

(a) 关税标题，则关于澳大利亚关税，应指一个关税项目；以及 (b) 关税项目，则关于澳大利亚关税，应指一个子项目、段落或子段落，视情况而定。

8. 成员国可以比本条款第4段规定的更快速地减少或消除关税。

9. 从新西兰原产进口到澳大利亚的货物的关税，在任何情况下均不得高于从巴布亚新几内亚或符合获得欠发达国家优惠关税待遇资格的任何第三国进口的相同货物的最低关税。

10. 原产于澳大利亚并进口至新西兰的货物关税在任何情况下均不得高于从库克群岛、纽埃、托克劳和西萨摩亚以外的任何第三国进口的相同货物所适用的最低关税，或适用于欠发达国家所获得的任何优惠关税待遇的国家。

11. 在考虑对产业的援助和保护时，任何成员国：（a）应将关税设定为最低关税，该关税：

（i）与其保护其自身生产者或类似或直接竞争商品的生产商的需要相一致；以及（ii）将允许其市场内，在其领土内生产或制造的货物与从其他成员国领土进口的类似货物或直接竞争货物之间进行合理竞争；（b）在将参考转交给行业咨询机构时，应要求该机构在制定其建议时考虑本段（a）项；（c）在不切实际的情况下，不应降低给予其他成员国的优惠幅度；以及（d）在实质性降低或通过法规或特许权降低对其他成员国具有重大贸易利益的商品的一般或普通关税时，应给予同情的考虑，以维持对其他成员国至少5%的优惠幅度。

12. For the purpose of paragraph 11 of this Article "Margin of Preference" means:
(i) in the case of Australia, the difference between the General tariff imposed on goods and the tariff imposed on the same goods originating in New Zealand; and
(ii) in the case of New Zealand, the difference between the Normal tariff imposed on goods and the tariff imposed on the same goods originating in Australia.

13. In this Article "Tariff" shall include any customs or import duty and charge of any kind imposed in connection with the importation of goods, including any form of primage duty, surtax or surcharge on imports, with the exception of:
(a) fees or charges connected with importation which approximate the cost of services rendered and do not represent an indirect form of protection or a taxation for fiscal purposes;
(b) duties, taxes or other charges on goods, ingredients and components, or those portions of such duties, taxes or other charges, which are levied at rates not higher than those duties, taxes or other charges applied to like goods, ingredients and components produced or manufactured in the country of importation;
(c) premiums offered or collected on imported goods in connection with any tendering system in respect of the administration of quantitative import restrictions or tariff quotas;
(d) duties applying to imports outside the established quota levels of goods subject to tariff quota, provided that paragraphs 9 and 10 and sub-paragraph 11(c) of this Article shall apply to such duties;
(e) sales or like taxes or those portions of such taxes which do not exceed the taxes applied to like goods produced or manufactured in the country of importation;
(f) charges imposed pursuant to Articles 14, 15, 16 or 17 of this Agreement; and
(g) those by-law or concessionary rates which are mutually determined by the Member States.

Article 5
Quantitative import restrictions and tariff quotas

1. Goods originating in the territory of a Member State which in the territory of the other Member State were free of quantitative import restrictions or tariff quotas on the day immediately before the day on which this Agreement enters into force or which subsequently become free of such measures shall remain free.
2. No quantitative import restrictions or tariff quotas shall be intensified on goods originating in the territory of the other Member State.
3. Quantitative import restrictions and tariff quotas on all goods originating in the territory of the other Member State shall be progressively liberalised and eliminated.
4. Each Member State shall establish a base level of access for each grouping of goods subject to quantitative import restrictions or tariff quotas. This shall be the average annual level of imports of goods in each such grouping from the other Member State in the three year period ending 30 June 1981, except for those groupings of goods listed

12. 为本条款第11段之目的，“优惠幅度”是指：（i）在澳大利亚的情况下，对货物征收的一般关税与对原产于新西兰的相同货物征收的关税之间的差额；以及（ii）在新西兰的情况下，对货物征收的普通关税与对原产于澳大利亚的相同货物征收的关税之间的差额。

13. 在本条款中，“关税”应包括与货物进口相关的任何海关或进口税及任何种类的费用，包括进口的任何形式的预付款关税、附加税或附加费，但除外：

- (a) 与进口相关的费用或收费，其大致相当于提供的服务成本，且不构成间接保护形式或财政目的的税收；
- (b) 对货物、原料和组件征收的税、关税或其他费用，或此类税、关税或其他费用的一部分，其征收税率不高于适用于进口国生产或制造的同类货物、原料和组件的税、关税或其他费用；
- (c) 在与数量进口限制或关税配额管理相关的任何招标系统中提供的或收取的进口货物保险费；
- (d) 适用于超出关税配额规定水平的货物进口的税，前提是本条款第9段和第10段以及第11(c)款子段应适用于此类税；
- (e) 销售税或类似税，或此类税中不超过进口国生产的同类货物所适用税款的税额；
- (f) 根据本协定第14条、第15条、第16条或第17条征收的费用；和
- (g) 由成员国相互确定的法规或优惠税率。

第5条
数量进口限制和关税配额

1. 在本协定生效之日或之后，原产于某成员国领土的货物，在另一成员国领土上当日不受数量进口限制或关税配额的，应继续不受此类措施的限制。
2. 对源自其他成员国领土的货物不得加强数量进口限制或关税配额。
3. 对源自其他成员国领土的所有货物，数量进口限制和关税配额应逐步自由化并消除。
4. 每个成员国应针对受数量进口限制或关税配额约束的每种商品分组设立准入基础水平。该水平应为1981年6月30日结束的三年期内，源自其他成员国且属于此类商品分组的货物的平均年度进口水平，但除外所列商品分组