



Australian Bureau of Statistics

INFORMATION PAPER

CATALOGUE NO. 5480.0

EMBARGOED UNTIL 11.30 A.M. 11 SEPTEMBER 1985

FOREIGN TRADE STATISTICS: SPECIAL RETURNS SERVICE SEPTEMBER 1985

- PHONE INQUIRIES *for more information about the Special Returns service*—contact Special Returns Clerk on Canberra (062) 52 5404 or any of our State offices.
- other inquiries including copies of publications*—contact Information Services on Canberra (062) 52 6627 or in any of our State offices.
- MAIL INQUIRIES *regarding Special Returns*—write to the Supervisor, Foreign Trade Sub-Section, Australian Bureau of Statistics, P.O. Box 10, Belconnen, A.C.T. 2616.
- other inquiries write to* Information Services, Australian Bureau of Statistics, P.O. Box 10 Belconnen, A.C.T. 2616.

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INTRODUCTION

This paper describes the service available and statistics provided by the Foreign Trade Special Returns Service.

2. Subscribers will also find this paper a useful reference document for understanding the concepts and definitions applicable to foreign trade statistics. Intending subscribers should use the order forms attached to the paper.

SPECIAL RETURNS SERVICE

What are Special Returns?

3. *Special Returns* contain foreign trade statistics tabulated by commodity, on computer-produced printout. They are designed to satisfy the needs of individual subscribers who require statistics on a limited range of commodities on a regular basis. *Special Returns* may be compiled for exports, imports and imports cleared for home consumption (import clearances) on a monthly, quarterly, half yearly or annual basis. Subscribers are charged for the service according to the number of commodity items for which statistics are required, the format of each return and the nominated frequency of receipt of the *Special Return*.

Choice of Foreign Trade Output Media

4. *Special Returns* are only one of a number of formats of output media used for the dissemination of foreign trade statistics. Other means of dissemination are:

- (a) *Publications*. A series of publications of foreign trade statistics are available on a monthly, quarterly and annual basis. Generally, they are released after corresponding *Special Returns* and microfiche. Publications contain foreign trade statistics of more general interest and at higher levels of aggregation than other dissemination media for foreign trade data. (See paragraphs 54 to 56 for further details).
- (b) *Microfiche*. Microfiche consist of photographic transparencies in which the image sizes are much reduced, requiring minimal storage space. Each microfiche contains the equivalent of up to 269 pages of computer printout, and access to microfiche content is by a microfiche reader which magnifies any selected frame to an image of legible size. Foreign trade statistics on microfiche are generally available 5 to 7 weeks after the end of the reference period. This service provides information on commodities traded (other than those for which data are confidential) according to a variety of formats. It is particularly suitable for those users of statistics who require data across a broad range of commodity classifications.
- (c) *Magnetic Tape*. Statistics for imports, exports and import clearances are available on 9-track magnetic tape approximately 4 weeks after the

end of the reference period. This service is recommended where the subscriber wishes to obtain trade data at the most detailed level. Documentation regarding the content and structure of these tapes is available from the Trade and Shipping Section in Canberra.

(d) *Telephone Enquiries*. Requests for statistics, particularly simple ad hoc requests, may be effectively satisfied by a telephone enquiry to any of our ABS offices.

5. While *Special Returns* may be compiled for any number of commodity items, it will generally prove more cost effective for a consumer to subscribe to microfiche where more than 50 items are involved. Similarly, as *Special Returns* are tailored for the presentation of fine level commodity items, users interested in higher level statistical aggregations will find publications and microfiche more suitable. Detailed analysis of a large number of commodities may be best served by subscribing to foreign trade statistics on magnetic tape.

Special Returns Meet Special Needs

6. Each *Special Return* is designed to meet the needs of the individual subscriber. The structure of a *Special Return* is determined by selections from the following categories:

- (a) *Collection type*. Imports, Exports or Import Clearances (see paragraphs 29-31).
- (b) *Frequency*. Available for monthly, quarterly, biannual and annual statistics.
- (c) *Commodities*. Commodity classification codes selected from the appropriate classification (see paragraphs 44-46).
- (d) *Statistical detail*. A number of formats are available which differ in the statistical fields reported, and the periods for which data are reported (see paragraphs 7-10).

Prices and Formats

7. Statistics in *Special Returns* are available in the formats listed below. Subscribers must nominate the format in which statistics are to be presented. Only one format may be selected for each statistical item. If you have difficulties in specifying requirements, please contact the Information Services Section of the ABS office in your capital city.

IMPORTS(a)

Format	Description(b)	Charge per Statistical Item per Period(c) \$
M1	AICC Item — total quantity and value only	0.60
M2	AICC Item — quantity and value by country of origin	0.70
M3	AICC Item — quantity and value by country of origin by State of lodgement	0.85

EXPORTS(a)

Format	Description(d)	Charge per Statistical Item per Period(c) \$
X1	AECC Item — total quantity and value only	0.60
X2	AECC Item — quantity and value by country of destination	0.70
X3	AECC Item — quantity and value by country of destination by State of origin	0.85

IMPORT CLEARANCES

Format	Description(e)	Charge per Statistical Item per Period(c) \$
C1	T1, SC — total quantity and value only	0.60
C2	T1, SC — quantity and value by country of origin	0.70
C3	T1, SC — quantity and value by country of origin by State of lodgement	0.85
C4	T1, SC — quantity and value by country of origin by State of lodgement by nature of entry(f) by rate of duty	1.05
C5	As for C2 — also contains two previous — periods	0.85
C6	As for C3 — also contains two previous — periods	1.05
C7	As for C4 — also contains two previous — periods	1.30

(a) Import and Export Special Returns automatically include two back periods as a standard feature (see also paragraph 8). (b) AICC—Australian Import Commodity Classification. (c) There is a minimum annual charge of \$12.00 (postage and handling costs included) for each Special Return. (d) AECC—Australian Export Commodity Classification. (e) T1, SC—Tariff Item/Statistical Code of the Annotated Customs Tariff. (f) Normal, government, by-law or quota.

Previous Period Statistics

8. Import and export monthly returns automatically include statistics for two previous periods. For example, a monthly export Special Return for July will also include statistics for the months of May and June. However, import clearance data for two preceding months is only available in formats C5, C6 and C7.

9. For Special Returns produced on a quarterly, half-yearly, or annual basis, only statistics in respect of the current financial year are included. For example, a quarterly export Special Return for December will include statistics for the September quarter, but not the June quarter.

10. In addition to the automatic provision of data for previous periods (referred to in paragraphs 8 and 9 above), data are also available, on request, back to July of the current financial year. It should be noted, however, that this facility is subject to the charges outlined in paragraph 7, and is only available in respect of a new Special Return or the addition of a new item to an existing Special Return.

Timeliness of Special Returns

11. Special Returns are normally despatched between 3 and 5 weeks after the end of the reference period. If an inordinate delay is anticipated, subscribers will generally be notified.

Accounting Procedures

12. Charges for the Special Returns service are payable in advance. Subscribers will be issued with an invoice detailing the charge for the current financial year, determined by the number of statistical items requested, the format for each item (see paragraph 7) and the nominated frequency of receipt of the Special Return. For Special Returns commencing part way through a financial year an invoice will be forwarded with a letter of acknowledgement of the application. Payment MUST be made within one month after receipt of the invoice or the despatch of future issues will be discontinued.

13. All payments for the Special Returns Service should be made to:

The Collector of Public Moneys
Australian Bureau of Statistics
P.O. Box 10
BELCONNEN, A.C.T. 2616

Conditions of Sale

14. There is no restriction on the use or resale of the statistics contained in a Special Return. However, if they are sold, the buyer MUST be informed that the same data are available directly from the ABS.

Procedure for Revising a Special Return

15. All requests for revisions to Special Returns should be made in writing or by telex, and should quote the Special Return number. Revisions may include a change of address, the addition or deletion of statistical items, changes in formats, cancellations, etc.

16. Requests for revisions should be sent to:

Special Returns Clerk
Foreign Trade Sub-section
Australian Bureau of Statistics
P.O. Box 10,
BELCONNEN, A.C.T. 2616

or telex AA62020
or facsimile (062) 516009

Revisions to Statistics

17. In order to provide timely statistics, the data included in Special Returns are preliminary and therefore subject to revision. Accordingly, where revisions have been made to earlier months of the current financial year, appropriate adjustments are made to the year-to-date figures shown in the current issue. For this reason, monthly figures supplied in the current issue, when added to the previous issue's year-to-date figure, may not necessarily add to the current issue's year-to-date total.

Notification of Queries

18. To assist the ABS in the timely and efficient investigation of queries, subscribers are urged to confine their queries to significant apparent anomalies, to identify such anomalies in as much detail as possible, and to provide advice as to the likely cause (if known). If, after investigation, the ABS notifies you that an amendment will be reflected in a certain period, please check your return for that period. If the amendment does not appear please contact the officer nominated on the amendment advice. Please note that no priority is given to investigations of the previous financial year's data.

19. Common examples of queries are:

- (a) Value exceptionally high or low
- (b) Quantity too high or low
- (c) Statistics possibly classified under the wrong statistical item
- (d) Quantity recorded under an incorrect unit of quantity
- (e) Country of origin or destination suspect.

20. All queries concerning possible errors in the statistics, and requests for pro-formas for notification of queries, should be directed to:

Quality Control Group
Foreign Trade Sub-section
Australian Bureau of Statistics
P.O. Box 10
BELCONNEN, A.C.T. 2616

or telex AA62020
or facsimile (062) 516009

Commodity Classification Changes

21. Special Returns contain data tabulated according to the selected commodity codes of the relevant commodity classification (see paragraphs 44 to 47). Where a statistical item contained in a Special Return becomes inoperative, its equivalent new item(s) will be automatically included in that Special Return. The inoperative item will be retained for at least two issues to reflect amendments to previously released statistics. As well, statistics previously omitted due to delays in processing will be included.

22. In order to obtain year-to-date statistics for a commodity which has undergone a change of statistical item, it is necessary to add together those statistics shown under the original item and those shown under its replacement item(s).

23. It should be noted that changes to statistical items may not necessarily bear a one-to-one relationship. For example, two items may be replaced by three items, or vice versa.

Treatment of Confidential Data

24. Due to the nature of trade in certain commodities, it is possible that some information included in Special Returns may relate to individual importers or exporters. Because it is not practicable to identify and suppress all such data, legislative provision has been made for the ABS to disclose foreign trade statistics EXCEPT where a responsible officer of the organisation concerned has shown that such disclosures would be likely to enable the identification of that particular organisation.

25. Where an objection along these lines is received, embargo action is taken to preserve confidentiality. Such action may involve suppression of quantity details, deletion of State or country details in respect of an item, or complete suppression of all statistical details for an item (e.g. where country names are suppressed, country statistics are shown against 'NCD' or 'No Country Details').

26. Embargo actions taken to preserve confidentiality are reviewed periodically. Special Return subscribers are notified of restrictions regarding confidential data which may affect their Special Returns.

27. If you consider that foreign trade statistics disclose the business activities of yourself or your organisation, you may write to:

The Director
Trade and Shipping Section
Australian Bureau of Statistics
P.O. Box 10
BELCONNEN, A.C.T. 2616

setting out the manner in which confidentiality is being breached and indicating the extent of data suppression you would prefer.

DEFINITIONS AND CONCEPTS USED IN FOREIGN TRADE STATISTICS

Source of Data

28. Foreign trade statistics are compiled by the Australian Bureau of Statistics from information contained in entries submitted by importers and exporters or their agents, to the Australian Customs Service as required by the Customs Act.

29. *Imports* comprise those goods entered directly for home consumption together with goods imported into bonded warehouses.

30. *Imports cleared for Home Consumption* (Import Clearances) comprise those goods entered for home consumption, together with goods cleared from Customs' warehouses. Thus they differ in scope from imports in that they include clearances from bonded warehouses but exclude imports into bonded warehouses.

NOTE: Users making submissions to the Industries Assistance Commission (IAC) should note that, generally speaking, IAC inquiries refer to import clearance data rather than import data.

31. *Exports* include both Australian produce and re-exports. *Australian Produce* is defined as goods, materials or articles which have been produced, manufactured or partly manufactured in Australia. *Re-exports* are defined as goods, materials or articles originally imported which are exported in the same condition in which they were imported or have undergone only repair or minor operations which leave them essentially unchanged. Minor operations include blending, packaging, bottling, cleaning, sorting, husking and shelling.

32. The following are excluded from foreign trade statistics:

- (a) direct transit trade, i.e. goods being trans-shipped or moved through Australia for purposes of transport only;
- (b) migrants' and passengers' effects imported or exported and parcels post imports and exports of small value, for which Customs entries are not required;
- (c) certain materials under inter-governmental agreements for defence and similar projects for which Customs entries are not required;
- (d) vessels and aircraft engaged in the transport of passengers or goods between Australia and other countries;
- (e) the sale or purchase of any vessel or aircraft intended for use on overseas routes;
- (f) fish and other sea products landed abroad, or in Australia, directly from the high seas by Australian vessels;
- (g) entries lodged on informal clearance documents (ICD) for values not exceeding \$250;
- (h) for imports only, bunkers and stores supplied to vessels and aircraft prior to arrival in Australia; and
- (i) export consignments where the value of the goods in each transaction is less than \$250.

Statistical Period

33. *Imports and Import Clearances* are recorded statistically in the calendar month in which the import entries

are both finalised by the Australian Customs Service and passed to the ABS for further processing. Import entries may be lodged early using the Advance Entries System (check-to-arrive) or the documents may be delayed because of various validation checks carried out by customs prior to the entries being passed to the ABS.

34. Import statistics for a particular month do not necessarily represent entries lodged or commodities actually imported during that month. Analysis of past data has shown that, in aggregate, approximately 70 per cent of imports by value recorded for a particular month were actually imported during that month, 25 per cent were actually imported during the previous month, with the remaining 5 per cent being imported in earlier months. For individual commodities the percentage by value representing actual imports in a month can vary considerably.

35. In aggregate, import clearance statistics for a particular month closely approximate actual clearance activity during that month. However, this can vary for individual commodities.

36. *Exports* are recorded statistically in the month in which the entries are both finalised by the Australian Customs Service and passed to the ABS for further processing. Regular exporters or their agents may provide details of their export shipments on a periodic rather than an individual shipment basis by submitting weekly or monthly returns. These 'periodic returns' must be submitted to the Australian Customs Service within seven days of the end of the relevant period and cover all shipments during that period. All other exporters are required to report each individual shipment prior to the ship's departure. Approximately 90 per cent of monthly export values are recorded on periodic returns. The statistical month for Customs outports (generally ports other than those at which the main Customs office in each State is located) closes on the 21st of each month, whereas for mainports the statistical month is the calendar month.

37. Because of these factors, exports statistics for a particular month do not necessarily represent entries lodged or commodities actually exported during that month. Analysis of past data has shown that, in aggregate, approximately 30 per cent of exports by value for a particular month reflect actual shipments during that month, 60 per cent by value were actually exported during the previous month, with the remaining 10 per cent by value exported in earlier months. For individual commodities the percentage by value representing actual exports in a month can vary considerably.

Valuation

38. For *Imports and Import Clearances* the recorded value is the Customs Value (formerly referred to as Value for Duty). On 30 November 1981, Australia changed its system of valuation from the Brussels Definition of Value (BDV) to the General Agreement on Tariffs and Trade (GATT) on Customs Valuation. The GATT Agreement

reflects one of a number of trade related codes of conduct established during the round of Multi-lateral Trade Negotiations (MTN) concluded in 1979.

39. The GATT Agreement differs from the Brussels Definition of Value in that it offers a set of practical rules on the valuation of imports, rather than a list of conceptual guidelines. Under the Agreement, the primary basis for establishing the Customs Value is the price actually paid or payable, provided a number of conditions are met. The most important condition is that the buyer and seller must be independent of each other. If the conditions are not met, rules are used to determine the Customs Value.

40. The recording of the value of imports remains on a free-on-board (f.o.b.) basis (i.e. the charges and expenses involved in delivering the goods from the place of export to Australia are excluded).

41. For *Exports* goods actually sold to overseas buyers prior to shipment are valued at the f.o.b. Australian port of shipment equivalent of the actual price at which the goods were sold. Goods shipped on consignment are valued at the f.o.b. Australian port of shipment equivalent of the current offering price for similar goods of Australian origin in the principal markets of the country to which the goods were despatched for sale.

42. The recorded values of imports, exports and import clearances include the value of outside packages, other than international containers used for containerised cargo.

Commodity Classifications

43. *Imports* and *Exports* are classified according to the items of the *Australian Import Commodity Classification* (AICC) (1204.0) and the *Australian Export Commodity Classification* (AECC) (1203.0) respectively. From 1 July 1978, these have been based on the *Standard International Trade Classification*, Revision 2 (SITC Rev. 2), United Nations Statistical Papers, Series M, No. 34 Revision 2, 1975. Copies of, or extracts from, these classifications may be obtained from the ABS in Canberra or in each capital city, or by telephoning Canberra (062) 525403.

44. Both the AICC and AECC are subject to revision annually, or as required, to reflect significant changes in requirements for foreign trade statistics. Revisions to the classifications may result in a break in the continuity of statistics for a particular commodity. Persons or organisations on the ABS mailing list for these classifications are automatically advised of any revisions.

45. *Import Clearances* are classified according to the statistical codes of the *Annotated Customs Tariff* published by the Australian Customs Service. The Customs Tariff is subject to regular revision to reflect significant changes in duty rates, dumping provisions, quota changes, etc.

46. Because current operative codes must be specified when requesting new, or changes to existing, Special Returns, subscribers to the Special Returns Service are

expected to be familiar with, and have access to, updates of the most recent issue of relevant classifications. Both the AICC and AECC are available from the ABS in hardcopy form and the Customs Tariff is published by the Australian Customs Service. The AICC and AECC are also generally available on microfiche from the ABS.

Major Change of Classification System in 1987

47. On 1 January 1987 Australia intends to adopt a new international classification system, the Harmonized Commodity Description and Coding System (HCDCS), for describing goods involved in international trade. From that date, detailed import and export statistics will be reported and disseminated solely according to the Harmonized Customs Tariff and the Australian Harmonized Export Commodity Classification (AHECC).

The common HCDCS base will provide greater comparability between imports and exports from 1 January 1987, although comparability between current and HCDCS classifications will be affected by differences in structure and definition.

Broad level data will continue to be provided according to the United Nations' Standard International Trade Classification (SITC), the third revision of which will be introduced at the same time as the HCDCS.

Special Returns received by customers will be affected in the following ways.

(1) Import Clearances

Commodities will be identified by a different 11-digit code (or a number of them) from January 1987.

A break in continuity for many items.

The production of more pages of output due to an increase in the number of items.

A description of the classification code will be supplied for statistical purposes.

The layout of returns and the tables will be basically unchanged.

(2) Imports

Commodities will be identified by an 11-digit code (or a number of them) from January 1987.

A differently structured commodity classification.

A break in continuity for many items.

A significant increase in the number of commodity codes used, and subsequently, the production of more pages of output.

The layout of returns and the tables will be basically unchanged.

(3) Exports

Commodities will be identified by an 8-digit code (or a number of them) from January 1987.

A differently structured commodity classification.

A break in continuity for many items.

A significant increase in the number of commodity codes used, and subsequently, the production of more pages of printout.

The layout of returns and the tables will be basically unchanged.

Country

48. For the purposes of foreign trade statistics, a *country* is defined as a geographical entity which trades, or has the potential to trade, with Australia in accordance with Australian Customs provisions. External territories under Australian administration are treated separately, whilst self-governing territories and dependent territories under the administration of other countries may be treated as individual countries in Australian foreign trade statistics.

49. For *Imports* and *Import Clearances*, country refers to the country of origin of the goods, which is defined as the country of production for Customs purposes.

50. For *Exports*, country refers to the country to which the goods were consigned at the time of export. Where the country of consignment is not determined at the time of export, the country of final destination is recorded as being *For Orders*, and in those cases where it was found to be impossible to determine the destination, the country of final destination is recorded as being *Destination Unknown*.

State

51. For *Imports* and *Import Clearances* the State specified is the State in which the import entry was lodged with the Australian Customs Service. The port of lodgement of the import entry is not necessarily the port of discharge of the goods. Goods forwarded interstate after import, whether or not in containers, are recorded as being imported at the port of lodgement of the import entry.

52. For *Exports* from 1 July 1978, State statistics comprise the State of origin for Australian produce and State of final shipment for re-exported goods. State of origin is defined as the State in which the final stage of production or manufacture occurs.

Units of Quantity

53. The unit of quantity shown against a particular commodity is that specified in the relevant classification, and is generally expressed in terms of the normal unit of

quantity used in the associated industry. Where that unit is a weight measurement, net weight is recorded. Quantities are not tabulated in respect of statistical items for which there is no appropriate unit of quantity. An example is a statistical item which covers a number of commodities that cannot be recorded under a uniform unit of quantity, or where to do so would be meaningless (e.g. parts).

Related Publications

54. ABS publications which may be of interest include:

Annual Publications

Foreign Trade, Australia, Part 1: Exports and Imports (5409.0)

Foreign Trade, Australia, Part 2: Comparative and Summary Tables (5410.0)

Australian Exports, Country by Commodity (5411.0)

Australian Imports, Country by Commodity (5414.0)

Exports of Major Commodities and Their Principal Markets, Australia (5423.0)

Exports, Australia: Annual Summary Tables (5424.0)

Imports, Australia: Annual Summary Tables (5426.0)

Customs and Excise Revenue, Australia: Annual Summary Tables (5427.0)

Quarterly Publications

Exports and Imports (Balance of Payments Basis) at Constant Prices, Australia (5332.0)

Exports and Imports, Australia: Trade with Selected Countries and Major Country Groups (5422.0)

Monthly Publications

Exports by Commodity Divisions, Australia (5402.0)

Exports of Major Commodities and their Principal Markets, Australia (5403.0)

Exports, Australia (5404.0)

Imports by Commodity Divisions, Australia (5405.0)

Imports, Australia (5406.0)

Customs and Excise Revenue, Australia (5425.0)

55. Foreign trade statistics are also contained in the following ABS publications:

Year Book Australia (1301.0)

Pocket Year Book Australia (1302.0)

Monthly Summary of Statistics, Australia (1304.0)

Digest of Current Economic Statistics (1305.0)—issued monthly

56. Current publications produced by the ABS are listed in the *Catalogue of Publications, Australia* (1101.0). The ABS also issues, on Tuesdays and Fridays, a *Publications Advice* (1105.0) which lists publications to be released in the next few days. The Catalogue of Publications and Publications Advice are available from any ABS office.

CONTACT OFFICERS

57. For further information regarding foreign trade statistics please contact the relevant officer mentioned opposite:

<i>Nature of Enquiry</i>	<i>Contact</i>	<i>Phone</i>
Special Returns Service	Special Returns Clerk	(062) 525404
Possible errors in statistics		
—Exports	Senior Compiler (Exports)	(062) 525423
—Imports	Senior Compiler (Imports)	(062) 525415
Statistics in addition to those in your Special Return	Information Services	(a)
Published statistics	Information Services	(a)
Definitions of statistical items and classification of commodities	Senior Compiler (Reference Data)	(062) 525413
Enquiries regarding the new HCDCS system	Classifications	(062) 525413
Copies of, or extracts from, the classifications	Information Services	(a)
Availability of Statistics on magnetic tape	Senior Compiler (Processing)	(062) 525412

(a) Please contact Information Services on Canberra (062) 525403 or any of the ABS State Offices.

A.R. BAGNALL
Acting Australian Statistician

APPENDIX

ABBREVIATIONS USED IN SPECIAL RETURNS

Abbreviation	Meaning	Further Reference
<i>Units of Quantity</i>		
B CART	basic carton	
BUNCLS	bundles	
CM	centimetres	
CU M	cubic metres	
DOZ	dozen	
DOZ PC	dozen pieces	
DOZ PK	dozen packs	
DOZ PR	dozen pairs	
DOZ RL	dozen rolls	
G	grams	
GR BXS	gross boxes	
GS	gross	
IU	international units	
K	kilo or thousand (prefix)	
K'GRAM	kilogram	
KL	kilolitre	
KM	kilometres	
L	litres	
L AL	litres alcohol	
M	metres	
MET CT	metric carats	
MM	millimetres	
MEGA	million (prefix)	
NO	number	
NO RLS	number of rolls	
NO SET	number of sets	
NU	number drums	
NR	not recorded (see paragraph 48)	
PR	pairs	
RM	reams	
SUP FT	super feet	
SQ M	square metres	
T	tonnes	
THOUS	thousand	
<i>Valuation</i>		
VFD	Value for duty	Paragraph 38
FOB	Free on board	Paragraphs 40-41
<i>Confidentiality</i>		
NCD	No country details	Paragraph 25
NSD	No State details	Paragraph 25
C	Confidential nature of tariff	
<i>Rate Codes</i>		
RNC(a)	Rate not calculated	
<i>Fixed Rates</i>		
000	Free of duty	
001	Up to but less than \$0.002	
002 to 999	From \$0.002 to \$0.99 (intervals of \$0.001)	
D10 to D99	From \$0.10 to \$9.90 (intervals of \$0.01)	
S10 to S99	From \$10.00 to \$99.00 (intervals of \$1.00)	
X10 to X98	From \$100.00 to \$980.00 (intervals of \$10.00)	
X99	\$990.00 and over	
<i>Ad Valorem Rates</i>		
%00	Under 1%	
%01 to %98	From 1% to 98%	
%99	99% and over	

(a) Also used to indicate that duty has been calculated in steps (e.g. under \$1,000 duty is 5%, from \$1,000 to \$2,000 duty is 10%, etc.). The duty can also be related to different steps in quantity.

