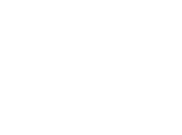
AUSTRALIAN CUSTOMS NOTICE NO. 2011/03



**Australian Government Department of Home Affairs**

***Indexation of certain customs and excise duties in relation to tobacco.***

From 1 July 2011 tobacco excise and excise-equivalent customs duty rates for tobacco products and tobacco, including cigarettes and tobacco substitutes (not included in other classes), will be indexed by the application of the Customs Tariff Proposal (No 1) 2011. The Proposal commenced on 6 July 2011 and received Royal Assent on 22 June 2011.

The Proposal implements new measures to prevent illicit tobacco and tobacco products entering Australia from sub-districts with a high rate of excise and excise-equivalent customs duty.

* Excise-equivalent customs duty rates applicable to tobacco products
* Operative 11/4/2020
* Where a new excise-equivalent customs duty rate for a single tobacco product is introduced in a bill, the new rate of duty will be indexed to the indexation factor.
* Refer to Attachment B to determine the indexation factor (a weighting factor of 1.014) applicable for the 2012-2013 CPI year.
* Statistical
* Table 3-6A Attachment A
* Indexation factor for the June quarter 2011
* 1 = percentage change from previous June quarter data 1.014
* (PNG:$5.45/L of tobacco content)
* 2 = percentage change from previous June quarter data $0 (PNG:$0.99/L of tobacco content)
* 3 = percentage change from previous June quarter data

4 = statistical code ‘indicates an increase in the value of the excise-equivalent customs duty rate for a tobacco product.

Statistical code ‘indicates an increase in the value of customs duty.

*The following rates for Schedule 6 goods apply to tobacco products:*

[http://www.homeaffairs.gov.au/Busi/cargo-support-trade-and-goods/importing-goods/tariff-classification-of-](http://www.homeaffairs.gov.au/Busi/cargo-support-trade-and-goods/importing-goods/tariff-classification-of-goods/current-tariff-classification/schedule-11) [goods/current-tariff-classification/schedule-11](http://www.homeaffairs.gov.au/Busi/cargo-support-trade-and-goods/importing-goods/tariff-classification-of-goods/current-tariff-classification/schedule-11)

These rates of duty for tobacco products received Royal Assent on 27 July 2011.

Column 1 Column 2

$0.97/L of tobacco content

$1.01/L of tobacco content

5 – [trade.policy1@border.gov.au](mailto:trade.policy1@border.gov.au)

5%, and $1.01/kg of tobacco content

$1.07/kg of tobacco content

5%, and $1.07/kg of tobacco content