Australian Customs Notice 1996 15



**Australian Government Department of Home Affairs**

**RESTRICTIONS ON THE EXCISE TARIFF ON DRY NOODLES AND COCA-COLA**

On 21 October 1996, the Minister for Industry, Tourism, Science and Resources announced that the government had introduced a number of measures to strengthen the Customs Act, including the relaxation of the petroleum-based goods value tax (PBI) threshold.

The new threshold for tobacco and alcohol will be $75.10 per litre of pure tobacco or $80.20 per litre of alcohol. Importers, exporters and customs brokers will be asked to import and pay tax on tobacco or alcohol that does not satisfy the new threshold.

The proposed changes would impact on exporters and customs brokers across the country. The excise threshold on dry goods has been raised in recent years and remains at $68.97 per litre of smoke, oil, petrol or diesel. In response to the increase, the Government has introduced duty rates on dry goods and on alcoholic beverages. Importers who import more than 100 litres of dry goods may be able to attract a reduced duty rate of 15 cents per litre.

As a result, the new threshold applies to dry goods of 5%, 10%, 15%, 25%, 38% or 50% alcohol content and not including distilled spirits.

1. Under the provisions of subsection 71ZZHZB(1) of the Customs Act, the current formula for determining excise is the sum of:
2. 2 x DCT calculated on a base of excise-equivalent goods and, where the sum is not expressed in US dollars, the amount that exceeds 1/3 of the rate of duty applicable to the relevant excise-equivalent goods.

Following the review of excise-equivalent goods and tobacco-equivalent goods under the Tobacco Harmonized Commodity Description and Synthesis (TcoS) Act 1995, there are new concessional arrangements which allow importers to claim concessional rates of duty for dry goods.[http://www.homeaffairs.gov.au](http://www.homeaffairs.gov.au/)

The new formula is as follows:

EXCISE A – 3 x DCT

1 Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

1. Unless otherwise indicated general rate applies for CA.
2. Unless otherwise indicated rates for US, Thai, Chilean, AANZ, Malaysian, Korean, Japanese and Chinese originating goods are Free.

The additional concessional arrangements will apply to tobacco and alcohol on the prescribed rates of duty on and from 1 August 1996.

1. Note: Unless otherwise indicated rates for excise-equivalent goods are Free.
2. Unless indicated in Schedules 4A, 5, 6, 7, 8, 8B, 9, 10, 11 or 12 rates for other countries and places are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to this Act. DCT denotes the rate for HK, KR, SG and TW.

Note: Where rates of excise for excise-equivalent goods differ from those shown, the rate for that country or place is per stick.[tarcon@homeaffairs.gov.au](mailto:tarcon@homeaffairs.gov.au)

Schedule 4A/3

5%, 10%, 15%, 25%, 38% and 50% alcohol content

32 litres or less of alcohol

**\* DCS denotes the rate for HK, KR, SG and TW.**

**\* For the purposes of this item, the rate for Australia consists of the customs value plus the ordinary rate of excise and is set out in Schedule 3 to this Act.**

Schedule 4A/4

\* Unless otherwise indicated rates for excise-equivalent goods are Free.

For the purposes of this item, the duty payable is the duty rate applicable for countries and places listed in Part 4 of Schedule 1 to this Act.

Schedule 5/1

5%, 10%, 15%, 25%, 38%, and 50% alcohol content

For the purposes of this item, the rate for Australia consists of the customs value plus the ordinary rate of excise and is set out in Schedule 3 to this Act.

1. \* DCS denotes the rate for HK, KR, SG and TW.
2. \* Unless indicated in Schedules 5A, 6, 7, 8, 8B, 9, 10, 11 or 12 rates for other countries and places are Free.
3. DCS denotes the rate for Thailand, Kuwait, Brunei, Malaysia, the Philippines, the Republic of Korea, Singapore, Taiwan, Thailand, the Maldives, The Philippines, Thailand, the Republic of Vietnam and Burma.
4. Sections 15 and 16 of the Customs Tariff Act 1995 determine the rates of duty for these goods. DCS denotes the rate for Hong Kong, KR, SG and TW.

Schedule 5/2

\* DCS denotes the rate for Thailand, Kuwait, Brunei, Malaysia, the Philippines, the Republic of Korea, Singapore, Taiwan, Thailand, the Maldives, The Philippines, Thailand, the Republic of Vietnam and Burma.

\* DCS denotes the rate for HK, KR, SG and TW.

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| CUSTOMS TARIFF SCHEDULE 5 | CUSTOMS TARIFF SCHEDULE 5 | TABLE 2: CUSTOMS TARIFF ACT 1995: SCHEDULE 5 | POPULATION RESTRICTIONS  Heading or subheading in | Item Schedule 3 Rate # | Column 1 Column 2 | $60.00/kg |
| 30.22 | 220.00/kg | 30.22 $60.00/kg | 60.30/kg | 7.14 | 220.00/kg | 7.14 |

Schedule 5/3

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | 30.22 | 220.00/kg $60.00/kg | 30.22 $60.00/kg | 60.30/kg |
|  | 7.14 | 220.00/kg $60.00/kg | 30.22 $60.00/kg | 61.10 |
|  | 10% | 33.31 5%, 10% and 25%; | $60.00/kg | 30.22 |
|  | 30.22 | 220.00/kg | 220.00/kg | 7.14 |
|  | 7.14 | 220.00/kg $60.00/kg | 30.22 $60.00/kg | 61.10 |
|  | 10% | 33.31 5%, 10% and 25%; | $60.00/kg | 30.22 |
|  | 30.22 | 220.00/kg $60.00/kg | 30.22 $60.00/kg | 61.10 |
|  | 10% | 33.31 5%, 10% and 25%; | $60.00/kg | 30.22 |
|  | 30.22 | 220.00/kg $60.00/kg | 30.22 $60.00/kg | 61.10 |
|  | 10% | 33.31 5%, 10% and 25%; | $60.00/kg | 30.22 |
|  | 30.22 | 220.00/kg $60.00/kg | 30.22 $60.00/kg | 61.10 |
|  | 10% | 33.31 5%, 10% and 25%; | $60.00/kg | 30.22 |
|  | 30.22 | 220.00/kg $60.00/kg | 30.22 $60.00/kg | 61.10 |
|  | 10% | 33.31 5%, 10% and 25%; | $60.00/kg | 30.22 |
|  | 30.22 | 220.00/kg $60.00/kg | 30.22 $60.00/kg | 61.10 |
|  | 10% | 33.31 5%, 10% and 25%; | $60.00/kg | 3.68 |
|  | 3.68 | 220.00/kg $60.00/kg | 30.22 $60.00/kg | 7.14 |
|  | 7.14 | 220.00/kg $60.00/kg | 30.22 $60.00/kg | 61.10 |
|  | 10% | 33.31 5%, 10% and 25%; | $60.00/kg | 3.68 |
|  | 3.68 | 220.00/kg $60.00/kg | 30.22 $60.00/kg | 7.14 |
|  | 7.14 | 220.00/kg $60.00/kg | 30.22 $60.00/kg | 61.10 |
|  | 10% | 33.31 5%, 10% and 25%; | $60.00/kg | 3.68 |
|  | 3.68 | 220.00/kg $60.00/kg | 30.22 $60.00/kg | 7.14 |
|  | 7.14 | 220.00/kg $60.00/kg | 30.22 $60.00/kg | 61.10 |
|  | 10% | 33.31 5%, 10% and 25%; | $60.00/kg | 3.68 |
|  | 3.68 | 220.00/kg $60.00/kg | 30.22 $60.00/kg | 7.14 |
|  | 7.14 | 220.00/kg $60.00/kg | 30.22 $60.00/kg | 31.19 |
|  | 31.19 | 220.00/kg $60.00/kg | 30.22 $60.00/kg | 7.14 |
|  | 7.14 | 220.00/kg $60.00/kg | 30.22 $60.00/kg | 31.19 |

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| --- | --- | --- | --- |
| 34.11 | 2%, 3%, 5%, 8%, 10%, 15%, and 20%; | (AANZFTA Rules, Schedule 3) $70.00/kg | $70.00/kg |
| 20.90 | 2%, 3%, 5%, 8%, 10%, 15%, and 20%; | $70.00/kg | $70.00/kg |
| 30.10 | 2%, 3%, 5%, 8%, 10%, 15%, and 20%; | $70.00/kg | $70.00/kg |
| 3.18 | 2%, 3%, 5%, 8%, 10%, 15%, and 20%; | $70.00/kg | $70.00/kg |
| 3.18 | 2%, 3%, 5%, 8%, 10%, 15%, and 20%; | $70.00/kg | $70.00/kg |
| 3.18 | 3%, 5%, 8%, 10%, 15%, and 20%; | $70.00/kg | $70.00/kg |
| 3.18 | 2%, 3%, 5%, 8%, 10%, 15%, and 20%; | $70.00/kg | $70.00/kg |
| 3.18 | 3%, 5%, 8%, 10%, 15%, and 20%; | $70.00/kg | $70.00/kg |
| 3.18 | 2%, 3%, 5%, 8%, 10%, 15%, and 20%; | $70.00/kg | 3.18 |
| 4%, 5%, 7%, 10%, 15%, and 20%; | $70.00/kg | $70.00/kg | 3.18 |