

AUSTRALIAN CUSTOMS NOTICE NO. 2003/25

**Customs and Border Protection – Approval of Export Controls on Alcohol**

The Australian Parliament announced on 12 July 2003 that it was considering changes to the Customs Act 1901 (the Act) so that excise-equivalent customs duty (E-TAG) would become payable on beer under the Act. Further information on the proposed changes can be found at

Subsection 132A(2A) of the Act states that the Act excludes beer from the definition of "mixed alcoholic beverage" for the purposes of item 44 of Schedule 5 to the Customs Tariff Act 1995.

This item sets out that beer qualifies as a mixed alcoholic beverage if it:

has a volume of alcohol in litres equivalent to that contained in 1.0735 hectolitres (L of alcohol) of beer (or [https://www.homeaffairs.gov.au/reports-and-publications/submissions-and-discussion-papers.](https://www.homeaffairs.gov.au/reports-and-publications/submissions-and-discussion-papers)

1.0735 kg of alcohol for a blend of beer and stout);

is less than

1.0856 litres of alcohol (or

1.0856 kilogram of alcohol for a blend of beer and stout); or