DEPARTMENT OF HOME AFFAIRS NOTICE No. 2020/47



**Australian Government Department of Home Affairs**

**Indexation of certain customs and excise duty rates for tobacco products and tobacco products containing asbestos.**

# Australian Customs Service

Attachment A provides a reconciliation of Customs Tariff Working Pages and TARIFF subheadings to take account of the indexation of excise-equivalent customs and excise duty rates for excise-equivalent goods and tobacco products.

The amended table has been designed to include the new concessional rates for tobacco and tobacco products that were operative from 6 April 2020, as detailed in Part B of Schedule 1 to the Customs Tariff Act 1995. The relevant Tariff Working Pages will include the new rates.

Importation of tobacco or tobacco products from Australia is subject to the general rates of duty. Schedule 3A/2 of the Customs Tariff Act 1995 provides for preferential rates of customs duty for certain importers, which will apply to imported tobacco and tobacco products until 31 December 2020.

On 12 February 2020, the table in Attachment A will be amended to reflect the new rates, so that those tables also reflect the indexation of excise-equivalent customs and excise duty rates for excise-equivalent goods and tobacco products that commenced on 1 January 2020, as detailed in Part B of Schedule 1 to the Customs Tariff Act 1995.

Those Tariff Working Pages will be issued in connection with the introduction of the new rates, by 2 February 2020, and will include an ACCC comment period in which importers can provide feedback on the new rates.

Please direct any inquiries concerning the proposed indexation of rates of customs and excise duty to the following contacts:

# Commerce, Tariff and Excise Tariff Legislation

Any queries in relation to this notice should be directed to the Manager Import/Export Management on telephone number (02) 6275 6556 or fax number (02) 6275 6627.

In the event of a delay in issue of such Tariff Working Pages or TARIFULs, the attached Attachment can be accessed from the Australian Customs Service web page at https://customs.gov.au/attachment/2205[Department of Agriculture and WaterResources](http://www.agriculture.gov.au/)

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(R J Mitchell)

A/g Assistant Secretary Trade, Information Technology & Reform CANBERRA ACT

15 June 2020