

AUSTRALIAN CUSTOMS NOTICE NO. 2005/28

**Reduction of duty rates on tobacco products - transitional goods**

In pursuance of the reduction of duty rates on tobacco products from

**$0.226/kg to $0.**

per stick, Australian Customs Notice No. 2005/33 set out the rate reductions to be made through the following:

From 7 September 2005, the Duty and Excise Tariff Proposal (No. 3) 2005 (the Proposal) reduced the duty rates for tobacco products in the Customs Tariff Act 1995 (the Tariff), and from

$0.226 per stick to $0.

On 1 January 2006, the Proposal was further reduced from $0.275 to $0.

Customs Tariff Act changes[brokers.licensing@homeaffairs.gov.au](mailto:brokers.licensing@homeaffairs.gov.au)

On 1 January 2006, the Customs Tariff Amendment (Fuel Efficiency and Climate Change Measures) Act 2006 (the Customs Amendment Act) reduced the excise rates for diesel and gasoline over and above the new levels to $0.279 per litre for the first $0.279 of excise-equivalent product value, and $0.262 per litre for the next $0.262 of excise-equivalent product value.

Subheadings 1 to

8 set out the changes, respectively.

Quoting Customs Tariff Act changes

The new rates of duty will commence on and from

1 January 2007.