Australian Customs Notice 1997 40

**EXCISE TARIFF ITEM 18 - OWNER FOR ENTRY PURPOSES**

Excise Tariff Item 18 (ETI 18) provides for certain excisable goods to be delivered at a "free" rate of duty to sea- going vessels of the Royal Australian Navy and Australian Military Forces where the vessels are in full commission and where the goods are for consumption on board the eligible vessel.

Goods may only be delivered when a request for ETI 18 goods has been approved by Customs and provided to the warehouse, excise manufacturer, providore or duty free shop as appropriate.

For entry purposes, the name of the eligible RAN or AMF vessel is to be shown as the "owner" of the goods. The operator of the premises from which the goods are delivered is to retain a Customs approved copy of the order signed by the ship's commander.

ETI 18 applies only to excisable goods of a type specified in the item. (J.H. JEFFERY)

National Manager

Inland Revenue

FOR CHIEF EXECUTIVE OFFICER CANBERRA ACT 2601

23 May 1997