Australian Customs Notice 2000 07

**INDEXATION OF CERTAIN EXCISE AND CUSTOMS TARIFF DUTY RATES AND THE DIESEL FUEL REBATE**

In accordance with the indexation provisions of the *Excise Tariff Act 1921* and the *Customs Tariff Act 1995*, the rates of excise and customs duties on spirits, beer (except "home brew"), tobacco and certain petroleum products will change on and from 2 February 2000. Tables 1 and 2 of the Attachment to this Notice provide the new rates.

Rates of duty are indexed by multiplying the current rates by a factor. This factor is calculated by dividing the most recent index number by the previous highest December or June index number. Accordingly, the December 1999 index number (124.1) has been divided by the June 1999 number (122.3) to establish the indexation factor of 1.015.

In accordance with long-standing policy, where rates of excise and customs duty are indexed, complementary increases in the rates of diesel fuel rebate are also made. These increases are effected by declarations under subsection 78A(5A) of the *Excise Act 1901* and subsection 164(5A) of the *Customs Act 1901*. It is proposed that new declared rates of diesel fuel rebate will be notified in the Commonwealth *Gazette*

GN 5 of 9 February 2000, effective on and from 2 February 2000. These rates are listed in Tables 3 and 4 of the Attachment to this Notice.

Actual rates of rebate payable can differ from these declared rates because of the averaging provisions of the rebate legislation. The rate applicable to a particular claim is shown on the payment advice forwarded to claimants.

Any enquiries concerning these matters should be directed to:

for Excise Tariff Rates Excise Officer and for Diesel Fuel Rebate:

# Excise Information Management Australian Taxation Office CANBERRA ACT 2600

**Ph: (02) 6216 5434**

for Customs Tariff Rates:

# Ray Banvill Tariff Legislation

**Australian Customs Service CANBERRA ACT 2600**

# Ph: (02) 6275 6516

Tariff pages to be issued in connection with these changes are:

Excise - E73-89

Customs - 22/3 (R.6), 22/5 (R.7), 22/7 (R.7), 22/9 (R.7), 24/3 (R.10), 24/5 (R.6), 27/3 (R.10), 27/5 (R.12) and 27/7 (R.7).

Debbie Bates National Manager Tariff

for

the Chief Executive Officer

31 January 2000

**TABLE 1: SCHEDULE TO THE *EXCISE TARIFF ACT 1921*** PART 1

Column 2

Column 1

|  |  |
| --- | --- |
| Excise tariff item | Substituted rate of duty |
| 1 (C) | $16.39 per litre of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 2 (A) | $32.58 per litre of distilled alcohol |
| 2 (C) | $38.14 per litre of distilled alcohol |
| 2 (D) | $38.14 per litre of distilled alcohol |
| 2 (F) | $38.14 per litre of distilled alcohol |
| 2 (G) | $38.14 per litre of distilled alcohol |
| 2 (H) | To the extent that the distilled alcohol in the beverage is attributable to the presence of brandy - $32.58 per litre of that distilled alcohol; To the extent that the distilled alcohol in the beverage is attributable to the presence of anything other than brandy or fortified wine - $38.14 per litre of that distilled alcohol |
| 2 (O) | $39.17 per litre of distilled alcohol |
| 6 (A) | $0.19155 per stick |
| 6 (B) | $239.44 per kilogram of tobacco content |
| 7 (A) | $0.19155 per stick |
| 7 (B) | $239.44 per kilogram of tobacco content |
| 8 (A) | $88.31 per kilogram plus 50.32% of the wholesale list price**2** |
| 8 (B) | $239.44 per kilogram of tobacco content |
| 9 | $1.95 per kilogram |
| 11 (A) | $0.02718 per litre |
| 11 (B)  (1) (a) | $0.44137 per litre |
| 11 (B) | $0.07426 per litre |

|  |  |
| --- | --- |
| (1) (b) |  |
| 11 (B)  (2) (a) | $0.44137 per litre |
| 11 (B)  (2) (b) | $0.07426 per litre |
| 11 (B)  (2) (d) | $0.44137 per litre |
| 11 (C)  (1) (a) | $0.44137 per litre |
| 11 (C)  (2) (a) | $0.44137 per litre |
| 11 (D) | $0.07426 per litre |
| 11 (E)  (1) | $0.44137 per litre |
| 11 (E)  (2) | $0.07426 per litre |
| 11 (E)  (4) | $0.44137 per litre |
| 11 (F)  (1) | $0.44137 per litre |
| 11 (F)  (2) | $0.07426 per litre |
| 11 (F)  (4) | $0.44137 per litre |
| 11 (G)  (2) | $0.44137 per litre |

|  |  |
| --- | --- |
| 11 (G) (3) | $0.07426 per litre |
| 11 (G) (5) | $0.44137 per litre |
| 11 (H) (1) (a) | $0.02718 per litre |
| 11 (H) (1) (b) | $0.46381 per litre |
| 11 (H) (1) (c) | $0.44137 per litre |

|  |  |
| --- | --- |
| 11 (H) (1) (d) | $0.44137 per litre |
| 11 (H) (2) (a) | $0.02718 per litre |
| 11 (H) (2) (b) | $0.46381 per litre |
| 11 (H) (2) (c) | $0.44137 per litre |
| 11 (H) (2) (e) | $0.46381 per litre |
| 11 (H) (2) (f) | $0.44137 per litre |
| 11 (I) (1) (b) (ii) | $0.44137 per litre |
| 11 (I) (2) (a) | $0.44137 per litre |
| 11 (I) (2) (b) | $0.07426 per litre |
| 11 (I) (3) (a) | $0.44137 per litre |
| 11 (I) (3) (b) | $0.07426 per litre |
| 11 (I) (3) (d) | $0.44137 per litre |
| 11 (J) (1) (a) | $0.46381 per litre |
| 11 (J) (1) (b) | $0.44137 per litre |
| 11 (J) (2) (a) | $0.46381 per litre |
| 11 (J) (2) (b) | $0.44137 per litre |

TABLE 2: *CUSTOMS TARIFF ACT 1995*: SCHEDULE 3

PART 1

Column 2

Column 1

|  |  |
| --- | --- |
| Customs Tariff Subheading | Rate - Substituted amount |
| 2203.00.10 | $16.39/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ:$16.39/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  PNG:$16.39/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 FI:$16.39/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 DC:$16.39/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
|  |  |

|  |  |
| --- | --- |
| 2206.00.11 | 5%, and $39.17/L of alcohol NZ:$39.17/L of alcohol  PNG:$39.17/L of alcohol FI:$39.17/L of alcohol DC:$39.17/L of alcohol  DCS:4%, and $39.17/L of alcohol  DCT:5%, and $39.17/L of alcohol |
| 2206.00.12 | 5%, and $38.14/L of alcohol  NZ:$38.14/L of alcoholPNG:$38.14/L of alcohol FI:$38.14/L of alcohol  DC:$38.14/L of alcohol  DCS:3%, and $38.14/L of alcohol |

|  |  |
| --- | --- |
| 2207.10.00 | 5%, and $39.17/L of alcohol NZ:$39.17/L of alcohol  PNG:$39.17/L of alcohol FI:$39.17/L of alcohol DC:$39.17/L of alcohol  DCS:4%, and $39.17/L of alcohol  DCT:5%, and $39.17/L of alcohol |
| 2208.20.10 | 5%, and $32.58/L of alcohol NZ:$32.58/L of alcohol  PNG:$32.58/L of alcohol FI:$32.58/L of alcohol DC:$32.58/L of alcohol  DCS:3%, and $32.58/L of alcohol |
| 2208.20.90 | 5%, and $38.14/L of alcohol NZ:$38.14/L of alcohol  PNG:$38.14/L of alcohol |

|  |  |
| --- | --- |
|  | FI:$38.14/L of alcohol DC:$38.14/L of alcohol  DCS:3%, and $38.14/L of alcohol |
| 2208.30.00 | 5%, and $38.14/L of alcohol NZ:$38.14/L of alcohol  PNG:$38.14/L of alcohol FI:$38.14/L of alcohol DC:$38.14/L of alcohol  DCS:3%, and $38.14/L of alcohol |
| 2208.40.00 | 5%, and $38.14/L of alcohol NZ:$38.14/L of alcohol  PNG:$38.14/L of alcohol FI:$38.14/L of alcohol DC:$38.14/L of alcohol  DCS:3%, and $38.14/L of alcohol |
| 2208.50.00 | 5%, and $38.14/L of alcohol NZ:$38.14/L of alcohol  PNG:$38.14/L of alcohol FI:$38.14/L of alcohol DC:$38.14/L of alcohol  DCS:3%, and $38.14/L of alcohol |

|  |  |
| --- | --- |
| 2208.60.00 | 5%, and $38.14/L of alcohol NZ:$38.14/L of alcohol  PNG:$38.14/L of alcohol FI:$38.14/L of alcohol DC:$38.14/L of alcohol  DCS:3%, and $38.14/L of alcohol |
| 2208.70.00 | 5%, and $38.14/L of alcohol |

|  |  |
| --- | --- |
|  | NZ:$38.14/L of alcohol PNG:$38.14/L of alcohol  FI:$38.14/L of alcoholDC:$38.14/L of alcohol  DCS:3%, and $38.14/L of alcohol |
| 2208.90.00 | 5%, and $38.14/L of alcohol NZ:$38.14/L of alcohol  PNG:$38.14/L of alcohol FI:$38.14/L of alcohol DC:$38.14/L of alcohol  DCS:3%, and $38.14/L of alcohol |
| 2401.20.00 | $239.44/kg of tobacco content  NZ: $239.44/kg of tobacco content PNG: $239.44/kg of tobacco content FI: $239.44/kg of tobacco content  DC: $239.44/kg of tobacco content |
| 2401.30.00 | $239.44/kg of tobacco content  NZ: $239.44/kg of tobacco content PNG: $239.44/kg of tobacco content FI: $239.44/kg of tobacco content  DC: $239.44/kg of tobacco content |
| 2402.10.20 | $0.19155/stick NZ:$0.19155/stick  PNG:$0.19155/stick FI:$0.19155/stick DC:$0.19155/stick |
| 2402.10.80 | $239.44/kg of tobacco content  NZ: $239.44/kg of tobacco content PNG: $239.44/kg of tobacco content  FI: $239.44/kg of tobacco content |

|  |  |
| --- | --- |
|  | DC: $239.44/kg of tobacco content |
| 2402.20.20 | $0.19155/stick NZ:$0.19155/stick  PNG:$0.19155/stick FI:$0.19155/stick DC:$0.19155/stick |
| 2402.20.80 | $239.44/kg of tobacco content  NZ: $239.44/kg of tobacco content PNG: $239.44/kg of tobacco content FI: $239.44/kg of tobacco content  DC: $239.44/kg of tobacco content |
| 2403.10.30 | $0.19155/stick NZ:$0.19155/stick  PNG:$0.19155/stick FI:$0.19155/stick DC:$0.19155/stick |
| 2403.10.70 | $239.44/kg of tobacco content  NZ: $239.44/kg of tobacco content PNG: $239.44/kg of tobacco content FI: $239.44/kg of tobacco content  DC: $239.44/kg of tobacco content |
| 2403.91.00 | $239.44/kg of tobacco content  NZ: $239.44/kg of tobacco content PNG: $239.44/kg of tobacco content FI: $239.44/kg of tobacco content  DC: $239.44/kg of tobacco content |
| 2403.99.20 | $1.95/kg NZ:$1.95/kg  PNG:$1.95/kg |

|  |  |
| --- | --- |
|  | FI:$1.95/kg  DC:$1.95/kg |
| 2403.99.80 | $239.44/kg of tobacco content  NZ: $239.44/kg of tobacco content PNG: $239.44/kg of tobacco content FI: $239.44/kg of tobacco content  DC: $239.44/kg of tobacco content |
| 2707.10.00 | $0.44137/L NZ:$0.44137/L  PNG:$0.44137/L FI:$0.44137/L DC:$0.44137/L |
| 2707.20.29 | $0.44137/L NZ:$0.44137/L  PNG:$0.44137/L FI:$0.44137/L DC:$0.44137/L |
| 2707.20.89 | $0.44137/L NZ:$0.44137/L  PNG:$0.44137/L FI:$0.44137/L DC:$0.44137/L |
| 2707.30.29 | $0.44137/L NZ:$0.44137/L  PNG:$0.44137/L FI:$0.44137/L DC:$0.44137/L |
| 2707.30.89 | $0.44137/L NZ:$0.44137/L |

|  |  |
| --- | --- |
|  | PNG:$0.44137/L FI:$0.44137/L  DC:$0.44137/L |
| 2707.50.39 | $0.44137/L NZ:$0.44137/L  PNG:$0.44137/L FI:$0.44137/L DC:$0.44137/L |
| 2707.50.89 | $0.44137/L NZ:$0.44137/L  PNG:$0.44137/L FI:$0.44137/L DC:$0.44137/L |
| 2709.00.81 | $0.07426/L NZ:$0.07426/L  PNG:$0.07426/L FI:$0.07426/L DC:$0.07426/L |

|  |  |
| --- | --- |
| 2709.00.29 | $0.44137/L NZ:$0.44137/L  PNG:$0.44137/L FI:$0.44137/L DC:$0.44137/L |
| 2709.00.92 | $0.07426/L NZ:$0.07426/L  PNG:$0.07426/L FI:$0.07426/L DC:$0.07426/L |
|  |  |

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| --- | --- |
| 2709.00.89 | $0.44137/L NZ:$0.44137/L  PNG:$0.44137/L FI:$0.44137/L DC:$0.44137/L |
| 2710.00.14 | $0.07426/L NZ:$0.07426/L  PNG:$0.07426/L FI:$0.07426/L DC:$0.07426/L |
| 2710.00.15 | $0.44137/L NZ:$0.44137/L  PNG:$0.44137/L FI:$0.44137/L DC:$0.44137/L |
| 2710.00.20 | $0.44137/L NZ:$0.44137/L  PNG:$0.44137/L FI:$0.44137/L DC:$0.44137/L |
| 2710.00.33 | $0.07426/L NZ:$0.07426/L  PNG:$0.07426/L FI:$0.07426/L DC:$0.07426/L |

2710.00.34

$0.07426/L NZ:$0.07426/L

PNG:$0.07426/L

FI:$0.07426/L

|  |  |
| --- | --- |
|  | DC:$0.07426/L |
| 2710.00.39 | $0.44137/L NZ:$0.44137/L  PNG:$0.44137/L FI:$0.44137/L DC:$0.44137/L |
| 2710.00.40 | $0.02718/L NZ:$0.02718/L  PNG:$0.02718/L FI:$0.02718/L DC:$0.02718/L |
| 2710.00.60 | $0.07426/L NZ:$0.07426/L  PNG:$0.07426/L FI:$0.07426/L DC:$0.07426/L |
| 2710.00.71 | $0.02718/L NZ:$0.02718/L  PNG:$0.02718/L FI:$0.02718/L DC:$0.02718/L |
| 2710.00.72 | $0.46381/L NZ:$0.46381/L  PNG:$0.46381/L FI:$0.46381/L DC:$0.46381/L |
| 2710.00.79 | $0.44137/L NZ:$0.44137/L  PNG:$0.44137/L |

|  |  |
| --- | --- |
|  | FI:$0.44137/L  DC:$0.44137/L |

|  |  |
| --- | --- |
| 2710.00.83 | $0.07426/L NZ:$0.07426/L  PNG:$0.07426/L FI:$0.07426/L DC:$0.07426/L |
| 2710.00.84 | $0.07426/L NZ:$0.07426/L  PNG:$0.07426/L FI:$0.07426/L DC:$0.07426/L |
| 2710.00.89 | $0.44137/L NZ:$0.44137/L  PNG:$0.44137/L FI:$0.44137/L DC:$0.44137/L |

# TABLE 3: PROPOSED NEW DECLARED DIESEL FUEL REBATE RATES

Sub-section 78A(5A) *Excise Act 1901*

Column 2

Column 1

|  |  |
| --- | --- |
| USE FOR WHICH DIESEL FUEL PURCHASED | DECLARED RATE OF DIESEL FUEL REBATE |
| Mining Operations referred to in paragraph 78A(1)(a) of the Act | $0.33395 per litre |
| Primary Production referred to in paragraph 78A(1)(aa) of the Act | $0.35783 per litre |
| Residential Premises referred to in paragraph 78A(1)(b) of the Act | $0.27245 per litre |
| Hospitals, Nursing Homes or Other Institutions referred to in paragraph 78A(1)(c) of the Act | $0.27245 per litre |
| Homes for Aged Persons referred to in paragraph 78A(1)(d) of the Act | $0.27245 per litre |

# TABLE 4: PROPOSED NEW DECLARED DIESEL FUEL REBATE RATES

Sub-section 164(5A) *Customs Act 1901*

Column 2

Column 1

|  |  |
| --- | --- |
| USE FOR WHICH DIESEL FUEL PURCHASED | DECLARED RATE OF DIESEL FUEL REBATE |
| Mining Operations referred to in paragraph 164(1)(a) of the Act | $0.33395 per litre |
| Primary Production referred to in paragraph 164(1)(aa) of the Act | $0.35783 per litre |
| Residential Premises referred to in paragraph 164(1)(b) of the Act | $0.27245 per litre |
| Hospitals, Nursing Homes or Other Institutions referred to in paragraph 164(1)(c) of the Act | $0.27245 per litre |
| Homes for Aged Persons referred to in paragraph 164(1)(d) of the Act | $0.27245 per litre |