Australian Customs Notice 2000 50

**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 increased on 1 August 2000.

Tables 1 and 2 of the Attachment to this Notice set out 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 June 2000 index number (126.2) has been divided by the December 1999 number (124.1) to establish the indexation factor of 1.017. As this factor

is more than 1, current rates of excise and customs duty were increased by this amount.

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 subsections 78A(5A) and 78A(5AAC) of the Excise Act 1901 and subsections 164(5A) and 164(5AAC) of the Customs Act 1901. The new declared rates of diesel fuel rebate were

effective from 1 August 2000. These rates are listed in Tables 3, 4, 5 and 6 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 Officer

Excise Policy and Legislation Australian Taxation Office CANBERRA ACT 2600

Ph: (02) 6216 8072

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 (R.6), E75 (R.6), E77 (R.8), E81 (R.10), E83 (R.13), E85 (R.13) and E87 (R.10).

Customs - 22/5 (R.10), 22/7 (R.9), 22/9 (R.9), 22/11 (R.1), 22/13 (R.1), 22/15 (R.1),

22/17 (R.1) 22/19 (R.1), 22/21 (R.1), 22/23 (R.1), 24/3 (R.11), 24/5 (R.7), 27/3 (R.12),

27/5 (R.14), 27/7 (R.10), 29/7 (R.7) and 38/7 (R.7).

Debbie Bates National Manager Tariff

for

the Chief Executive Officer August 2000