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**Customs Tariff Proposal No. 3 (2001)**

Customs Tariff Proposal No. 3 (2001) was tabled in the House of Representatives on 3 April 2001. The Proposal contained amendments to the *Customs Tariff Act 1995* to give effect to a decision by the Government to reduce customs and excise duties on certain beer.

The customs duty on beer packaged in an individual container exceeding 48 litres has been reduced, as follows: for beer of an alcoholic strength exceeding 1.15% but not exceeding 3.0% by volume, $15.96 per litre of alcohol; for beer of an alcoholic strength exceeding 3.0% but not exceeding 3.5% by volume, $17.33 per litre of alcohol; for beer of an alcoholic strength exceeding 3.5% by volume, $22.68 per litre of alcohol. In each case, customs duty is calculated on that alcohol content by which the percentage by volume of alcohol exceeds 1.15%.

There has been no change to the customs duty on beer packaged in an individual container not exceeding 48 litres.

Equivalent changes have also been made to the *Excise Tariff Act 1921*.

Customs Tariff reprint pages issued in connection with these changes will be available in the week commencing 17 April 2001.

Any queries relating to this Proposal should be directed to Mr Nick Blackaby, Tariff Legislation on (02) 6275 6506. PHIL BURNS

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