

AUSTRALIAN CUSTOMS NOTICE NO. 2001/47

# Indexation of Certain Excise and Customs Tariff Duty Rates and the Diesel Fuel Rebate – August 2001

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 based oils and lubricants and their synthetic equivalents increased on 1 August 2001. (In accordance with the Government’s decision announced on 1 March 2001, the duty rates for petroleum products are no longer subject to indexation). The new rates are set out in Tables

1 and 2 of the Attachment to this Notice.

The new rates of duty and excise listed in Tables 1 and 2 of the Attachment are calculated by multiplying the current rates by an indexation factor. This factor has been calculated by dividing the most recent index number by the previous highest December or June index number. Accordingly, the June 2001 index number (133.8) has been divided by the December 2000 number (131.3) to establish an indexation factor of 1.019. As this factor is more than one, current rates of excise and customs duty were increased by this factor.

As rates of excise and customs duty relating to petroleum fuels have not been adjusted, no amendment to the rates of diesel fuel rebate is necessary.

Any enquiries concerning these matters should be directed to: for excise tariff rates Belinda Walker

and diesel fuel rebate: Excise Policy and Legislation

Australian Taxation Office CANBERRA ACT 2600

Ph: (02) 6216 8074

for customs tariff rates: Nick Blackaby

Tariff Legislation Australian Customs Service CANBERRA ACT 2600

Ph: (02) 6275 6506

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

Excise - E73 (R.7), E75 (R.7), E77 (R.9), E81 (R.11), E83 (R.14), E85 (R.15), E87 (R.12) and E91 (R.5).

Customs - 22/5 (R.12), 22/7 (R.12), 22/9 (R.12), 22/11 (R.3), 22/13 (R.3), 22/15 (R.3),

22/17 (R.4), 22/19 (R.4), 22/21 (R.4), 22/23 (R.3), 22/25 (R.0), 22/27 (R.0), 22/29

(R.0), 22/31 (R.0), 24/3 (R.13), 24/5 (R.9), 27/7 (R.14), 34/3 (R.5), 34/5 (R.4), 38/5

(R.4), 38/7 (R.11) and Schedule 4/19 (R.9).

Tom Marshall National Manager Tariff

for

Chief Executive Officer August 2001

# ATTACHMENT TO ACN 2001/47

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

# Column 1 Column 2

Excise Tariff Item Substituted Rate of Duty

1(C)(1)(a) $44.92 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

1(C)(1)(b) $38.13 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

1(C)(1)(c) $32.83 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

1(C)(2)(a) $16.26 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

1(C)(2)(b) $17.66 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

1(C)(2)(c) $23.11 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

1(D) $32.83 per litre of alcohol

2(A) $51.92 per litre of alcohol

2(C) $55.60 per litre of alcohol

2(D) $55.60 per litre of alcohol

2(F) $55.60 per litre of alcohol

2(G) $55.60 per litre of alcohol

2(H) $55.60 per litre of alcohol

2(O) $55.60 per litre of alcohol

6(A) $0.20645 per stick

6(B) $258.06 per kilogram tobacco content

7(A) $0.20645 per stick

7(B) $258.06 per kilogram tobacco content

8(A) $0.20645 per stick

8(B) $258.06 per kilogram tobacco content

9 $2.10 per kilogram

15(A) $0.05299 per litre

15(B) $0.05299 per litre

15(C) $0.05299 per kilogram

15(D) $0.05299 per kilogram

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**TABLE 2: *CUSTOMS TARIFF ACT 1995*: SCHEDULE 3 & SCHEDULE 4**

# Column 1 Column 2

Customs Tariff Subheading/ Item

Rate – Substituted Amount

2203.00.31

2206.00.92

$32.83/L of alcohol NZ:$32.83/L of alcohol PNG:$32.83/L of alcohol FI:$32.83/L of alcohol DC:$32.83/L of alcohol

2203.00.39

2206.00.99

$55.60/L of alcohol NZ:$55.60/L of alcohol PNG:$55.60/L of alcohol FI:$55.60/L of alcohol DC:$55.60/L of alcohol

2203.00.61

2206.00.74

$44.92/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

NZ:$44.92/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

PNG:$44.92/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

FI:$44.92/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

DC:$44.92/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

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**Table 2 cont.**

# Column 1 Column 2

2203.00.62

2206.00.75

$38.13/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

NZ:$38.13/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

PNG:$38.13/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

FI:$38.13/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

DC:$38.13/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

2203.00.69

2206.00.78

$32.83/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

NZ:$32.83/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

PNG:$32.83/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

FI:$32.83/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

DC:$32.83/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

# Table 2 cont.

**Column 1 Column 2**

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2203.00.71

2206.00.82

$16.26/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

NZ:$16.26/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

PNG:$16.26/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

FI:$16.26/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

DC:$16.26/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

2203.00.72

2206.00.83

$17.66/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

NZ:$17.66/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

PNG:$17.66/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

FI:$17.66/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

DC:$17.66/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

# Table 2 cont.

**Column 1 Column 2**

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2203.00.79

2206.00.89

$23.11/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

NZ:$23.11/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

PNG:$23.11/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

FI:$23.11/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

DC:$23.11/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

2204.10.23

2206.00.52

5%, and $32.83/L of alcohol NZ:$32.83/L of alcohol PNG:$32.83/L of alcohol FI:$32.83/L of alcohol DC:$32.83/L of alcohol

DCS:4%, and $32.83/L of alcohol DCT:5%, and $32.83/L of alcohol

2204.10.29

2206.00.59

2207.10.00

5%, and $55.60/L of alcohol NZ:$55.60/L of alcohol PNG:$55.60/L of alcohol FI:$55.60/L of alcohol DC:$55.60/L of alcohol

DCS:4%, and $55.60/L of alcohol DCT:5%, and $55.60/L of alcohol

2204.10.83

2204.21.30

2204.29.30

2205.10.30

2205.90.30

5%, and $32.83/L of alcohol NZ:$32.83/L of alcohol PNG:$32.83/L of alcohol FI:$32.83/L of alcohol DC:$32.83/L of alcohol

# Table 2 cont.

**Column 1 Column 2**

|  |  |  |
| --- | --- | --- |
|  | | **ATTACHMENT** |
| **TO ACN 2001/47** |
|  |  |  |
| 2204.10.89 | 5%, and $55.60/L of alcohol |  |
| 2204.21.90 | NZ:$55.60/L of alcohol |  |
| 2204.29.90 | PNG:$55.60/L of alcohol |  |
| 2205.10.90 | FI:$55.60/L of alcohol |  |
| 2205.90.90 | DC:$55.60/L of alcohol |  |
| 2206.00.62 | 5%, and $32.83/L of alcohol NZ:$32.83/L of alcohol PNG:$32.83/L of alcohol FI:$32.83/L of alcohol DC:$32.83/L of alcohol  DCS:3%, and $32.83/L of alcohol |  |
| 2206.00.69 | 5%, and $55.60/L of alcohol |  |
| 2208.20.90 | NZ:$55.60/L of alcohol |  |
| 2208.30.00 | PNG:$55.60/L of alcohol |  |
| 2208.40.00 | FI:$55.60/L of alcohol |  |
| 2208.50.00 | DC:$55.60/L of alcohol |  |
| 2208.60.00 | DCS:3%, and $55.60/L of alcohol |  |
| 2208.70.00 |  |  |
| 2208.90.90 |  |  |
| 2208.20.10 | 5%, and $51.92/L of alcohol NZ:$51.92/L of alcohol PNG:$51.92/L of alcohol FI:$51.92/L of alcohol DC:$51.92/L of alcohol  DCS:3%, and $51.92/L of alcohol |  |
| 2208.90.20 | 5%, and $32.83/L of alcohol NZ:$32.83/L of alcohol PNG:$32.83/L of alcohol FI:$32.83/L of alcohol DC:$32.83/L of alcohol  DCS:3%, and $32.83/L of alcohol |  |

# Table 2 cont.

**Column 1 Column 2**

|  |  |  |
| --- | --- | --- |
|  |  | **ATTACHMENT** |
|  |  | **TO ACN 2001/47** |
| 2401.20.00 | $258.06/kg of tobacco content |  |
| 2401.30.00 | NZ:$258.06/kg of tobacco content |  |
| 2402.10.80 | PNG:$258.06/kg of tobacco content |  |
| 2402.20.80 | FI:$258.06/kg of tobacco content |  |
| 2403.10.70 | DC:$258.06/kg of tobacco content |  |
| 2403.91.00 |  |  |
| 2403.99.80 |  |  |
| 2402.10.20 | $0.20645/stick |  |
| 2402.20.20 | NZ:$0.20645/stick |  |
| 2403.10.30 | PNG:$0.20645/stick FI:$0.20645/stick DC:$0.20645/stick |  |
| 2403.99.20 | $2.10/kg NZ:$2.10/kg PNG:$2.10/kg FI:$2.10/kg DC:$2.10/kg |  |
| 2710.00.91 | $0.05299/L |  |
| 3403.11.90 | NZ:$0.05299/L |  |
| 3403.19.90 | PNG:$0.05299/L |  |
| 3403.91.90 | FI:$0.05299/L |  |
| 3403.99.90 | DC:$0.05299/L |  |
| 3811.21.90 |  |  |
| 2710.00.92 | $0.05299/kg |  |
| 3403.11.10 | NZ:$0.05299/kg |  |
| 3403.19.10 | PNG:$0.05299/kg |  |
| 3403.91.10 | FI:$0.05299/kg |  |
| 3403.99.10 | DC:$0.05299/kg |  |
| 3811.21.10 |  |  |
| 3819.00.00 | 5%, and $0.05299/L NZ:$0.05299/L PNG:$0.05299/L FI:$0.05299/L DC:$0.05299/L |  |

# Table 2 cont.

**Column 1 Column 2**

Item 50B in Part III of Schedule 4

3%, and $0.05299/L NZ:$0.05299/L PNG:$0.05299/L FI:$0.05299/L DC:$0.05299/L

# TABLE 3: NEW DECLARED DIESEL FUEL REBATE RATES

Subsection 78A(5A) of the *Excise Act 1901*

The declared rates listed below apply to diesel fuel, other than diesel fuel of a kind that is prescribed in paragraphs 2AA(1)(b) and (c) of the *Excise Regulations 1925*

# Column 1 Column 2

USE FOR WHICH DIESEL FUEL PURCHASED

DECLARED RATE OF DIESEL FUEL REBATE

Mining Operations referred to in paragraph 78A(1)(a) of the Act

$0.39643 per litre

Primary Production referred to in paragraph 78A(1)(aa) of the Act

$0.39643 per litre

Residential Premises referred to in paragraph 78A(1)(b) of the Act

$0.39643 per litre

Hospitals, Nursing Homes or Other Institutions referred to in paragraph 78A(1)(c) of the Act

$0.39643 per litre

Homes for Aged Persons referred to in paragraph 78A(1)(d) of the Act

$0.39643 per litre

# TABLE 4: NEW DECLARED DIESEL FUEL REBATE RATES

Subsection 78A(5AAC) of the *Excise Act 1901*

The declared rates listed below apply to diesel fuel prescribed in paragraphs 2AA(1)(b) and (c) of the *Excise Regulations 1925*

# Column 1 Column 2

USE FOR WHICH DIESEL FUEL PURCHASED

DECLARED RATE OF DIESEL FUEL REBATE

Mining Operations referred to in paragraph 78A(1)(a) of the Act

$0.07854 per litre

Primary Production referred to in paragraph 78A(1)(aa) of the Act

$0.07854 per litre

Residential Premises referred to in paragraph 78A(1)(b) of the Act

$0.07854 per litre

Hospitals, Nursing Homes or Other Institutions referred to in paragraph 78A(1)(c) of the Act

$0.07854 per litre

Homes for Aged Persons referred to in paragraph 78A(1)(d) of the Act

$0.07854 per litre

# TABLE 5: NEW DECLARED DIESEL FUEL REBATE RATES

Subsection 164(5A) of the *Customs Act 1901*

The declared rates listed below apply to diesel fuel, other than diesel fuel of a kind that is prescribed in paragraphs 1B(1)(b) and (c) of the *Customs Regulations 1926*

# Column 1 Column 2

USE FOR WHICH DIESEL FUEL PURCHASED

DECLARED RATE OF DIESEL FUEL REBATE

Mining Operations referred to in paragraph 164(1)(a) of the Act

$0.39643 per litre

Primary Production referred to in paragraph 164(1)(aa) of the Act

$0.39643 per litre

Residential Premises referred to in paragraph 164(1)(b) of the Act

$0.39643 per litre

Hospitals, Nursing Homes or Other Institutions referred to in paragraph 164(1)(c) of the Act

$0.39643 per litre

Homes for Aged Persons referred to in paragraph 164(1)(d) of the Act

$0.39643 per litre

# TABLE 6: NEW DECLARED DIESEL FUEL REBATE RATES

Subsection 164(5AAC) of the *Customs Act 1901*

The declared rates listed below apply to diesel fuel prescribed in paragraphs 1B(1)(b) and (c) of the *Customs Regulations 1926*

# Column 1 Column 2

USE FOR WHICH DIESEL FUEL PURCHASED

DECLARED RATE OF DIESEL FUEL REBATE

Mining Operations referred to in paragraph 164(1)(a) of the Act

$0.07854 per litre

Primary Production referred to in paragraph 164(1)(aa) of the Act

$0.07854 per litre

Residential Premises referred to in paragraph 164(1)(b) of the Act

$0.07854 per litre

Hospitals, Nursing Homes or Other Institutions referred to in paragraph 164(1)(c) of the Act

$0.07854 per litre

Homes for Aged Persons referred to in paragraph 164(1)(d) of the Act

$0.07854 per litre