

AUSTRALIAN CUSTOMS NOTICE NO. 2004/32

Indexation of certain excise and customs tariff duty rates – August 2004

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”) and tobacco increase on 2 August 2004. The new rates are set out in Tables 1 and 2 of the Attachment to this Notice.

The new rates of excise and customs duty listed in the Attachment are calculated by multiplying the current rates by an indexation factor. This factor is calculated by dividing the most recent index number by the previous highest December or June index number.

Accordingly, the June 2004 index number (144.8) has been divided by the December 2003 number (142.8) to establish an indexation factor of 1.014. As this factor is more than one, current rates of excise and customs duty will be increased by this factor.

Any inquiries concerning these matters should be directed to:

for excise tariff rates:

Assistant Director, Revenue Product Policy and Implementation Excise Business Line

Australian Taxation Office 51 Allara Street

CANBERRA ACT 2601

Ph: (02) 6216 8091

for customs tariff rates: Manager

Tariff Legislation & External Review Australian Customs Service

5 Constitution Avenue

CANBERRA ACT 2601

Ph: (02) 6275 6486

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

**Excise** Check list (R2); S3 (R1); S5 (R1); S7 (R1); and

**Customs** 22/5 (R.18), 22/7 (R.19), 22/9 (R.19), 22/11 (R.9), 22/13 (R.9), 22/15 (R.9), 22/17 (R.11), 22/19 (R.11), 22/21 (R.8) and 24/3 (R.19).

Please note excise amendments are no longer available in hard copy through the Customs Amendments Service. To download a copy of the Excise Tariff Working Pages and By-laws, go to the Australian Taxation Office’s Home page at the following internet address: [http//:www.at](http://www.ato.gov.au/businesses/excise)o.gov[.au/bu](http://www.ato.gov.au/businesses/excise)si[nesses/excise](http://www.ato.gov.au/businesses/excise) and click on excise legislation and follow prompts to tariff pages. The amended web pages will be published as soon as possible.

John Arndell

Acting National Manager Trade Branch

for

Chief Executive Officer August 2004



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

**Column 1 Column 2**

Excise Tariff Item Substituted Rate of Duty

1(C)(1)(a) $30.49 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) $35.53 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) $35.53 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) $6.09 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) $19.12 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) $25.02 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) $35.53 per litre of alcohol

2(A) $56.21 per litre of alcohol

2(C) $60.20 per litre of alcohol

2(D) $60.20 per litre of alcohol

2(F) $60.20 per litre of alcohol

2(G) $60.20 per litre of alcohol

2(H) $60.20 per litre of alcohol

2(O) $60.20 per litre of alcohol

6(A) $0.22353 per stick

6(B) $279.41 per kilogram tobacco content

7(A) $0.22353 per stick

7(B) $279.41 per kilogram tobacco content

8(A) $0.22353 per stick

8(B) $279.41 per kilogram tobacco content

9 $2.27 per kilogram

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

**Column 1 Column 2**

Customs Tariff Subheading

Rate – Substituted Amount

2203.00.31 $35.53/L of alcohol NZ/PG/FI/DC/LDC/SG:$35.53/L of alcohol

2203.00.39 $60.20/L of alcohol NZ/PG/FI/DC/LDC/SG:$60.20/L of alcohol

2203.00.61 $30.49/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

NZ/PG/FI/DC/LDC/SG:$30.49/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

2203.00.62 $35.53/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

NZ/PG/FI/DC/LDC/SG:$35.53/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 $35.53/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

NZ/PG/FI/DC/LDC/SG:$35.53/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

2203.00.71 $6.09/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

NZ/PG/FI/DC/LDC/SG:$6.09/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 $19.12/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

NZ/PG/FI/DC/LDC/SG:$19.12/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

2203.00.79 $25.02/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

NZ/PG/FI/DC/LDC/SG:$25.02/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** |  |
| 2204.10.23 | 5%, and $35.53/L of alcohol NZ/PG/FI/DC/LDC/SG:$35.53/L of alcohol DCS:4%, and $35.53/L of alcohol DCT:5%, and $35.53/L of alcohol |  |
| 2204.10.29 | 5%, and $60.20/L of alcohol NZ/PG/FI/DC/LDC/SG:$60.20/L of alcohol DCS:4%, and $60.20/L of alcohol DCT:5%, and $60.20/L of alcohol |  |
| 2204.10.83 | 5%, and $35.53/L of alcohol NZ/PG/FI/DC/LDC/SG:$35.53/L of alcohol |  |
| 2204.10.89 | 5%, and $60.20/L of alcohol NZ/PG/FI/DC/LDC/SG:$60.20/L of alcohol |  |
| 2204.21.30 | 5%, and $35.53/L of alcohol NZ/PG/FI/DC/LDC/SG:$35.53/L of alcohol |  |
| 2204.21.90 | 5%, and $60.20/L of alcohol NZ/PG/FI/DC/LDC/SG:$60.20/L of alcohol |  |
| 2204.29.30 | 5%, and $35.53/L of alcohol NZ/PG/FI/DC/LDC/SG:$35.53/L of alcohol |  |
| 2204.29.90 | 5%, and $60.20/L of alcohol NZ/PG/FI/DC/LDC/SG:$60.20/L of alcohol |  |
| 2205.10.30 | 5%, and $35.53/L of alcohol NZ/PG/FI/DC/LDC/SG:$35.53/L of alcohol |  |
| 2205.10.90 | 5%, and $60.20/L of alcohol NZ/PG/FI/DC/LDC/SG:$60.20/L of alcohol |  |
| 2205.90.30 | 5%, and $35.53/L of alcohol NZ/PG/FI/DC/LDC/SG:$35.53/L of alcohol |  |
| 2205.90.90 | 5%, and $60.20/L of alcohol NZ/PG/FI/DC/LDC/SG:$60.20/L of alcohol |  |
| 2206.00.52 | 5%, and $35.53/L of alcohol NZ/PG/FI/DC/LDC/SG:$35.53/L of alcohol DCS:4%, and $35.53/L of alcohol DCT:5%, and $35.53/L of alcohol |  |
| 2206.00.59 | 5%, and $60.20/L of alcohol NZ/PG/FI/DC/LDC/SG:$60.20/L of alcohol DCS:4%, and $60.20/L of alcohol  DCT:5%, and $60.20/L of alcohol |  |

**Table 2 cont.**

**Column 1 Column 2**

2206.00.62 5%, and $35.53/L of alcohol NZ/PG/FI/DC/LDC/SG:$35.53/L of alcohol DCS:3%, and $35.53/L of alcohol

2206.00.69 5%, and $60.20/L of alcohol NZ/PG/FI/DC/LDC/SG:$60.20/L of alcohol DCS:3%, and $60.20/L of alcohol

2206.00.74 $30.49/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

NZ/PG/FI/DC/LDC/SG:$30.49/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

2206.00.75 $35.53/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

NZ/PG/FI/DC/LDC/SG:$35.53/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

2206.00.78 $35.53/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

NZ/PG/FI/DC/LDC/SG:$35.53/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

2206.00.82 $6.09/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

NZ/PG/FI/DC/LDC/SG:$6.09/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

2206.00.83 $19.12/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

NZ/PG/FI/DC/LDC/SG:$19.12/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

2206.00.89 $25.02/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

NZ/PG/FI/DC/LDC/SG:$25.02/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**

2206.00.92 $35.53/L of alcohol NZ/PG/FI/DC/LDC/SG:$35.53/L of alcohol

2206.00.99 $60.20/L of alcohol NZ/PG/FI/DC/LDC/SG:$60.20/L of alcohol

2207.10.00 5%, and $60.20/L of alcohol NZ/PG/FI/DC/LDC/SG:$60.20/L of alcohol DCS:4%, and $60.20/L of alcohol DCT:5%, and $60.20/L of alcohol

2208.20.10 5%, and $56.21/L of alcohol NZ/PG/FI/DC/LDC/SG:$56.21/L of alcohol DCS:3%, and $56.21/L of alcohol

2208.20.90 5%, and $60.20/L of alcohol NZ/PG/FI/DC/LDC/SG:$60.20/L of alcohol DCS:3%, and $60.20/L of alcohol

2208.30.00 5%, and $60.20/L of alcohol NZ/PG/FI/DC/LDC/SG:$60.20/L of alcohol DCS:3%, and $60.20/L of alcohol

2208.40.00 5%, and $60.20/L of alcohol NZ/PG/FI/DC/LDC/SG:$60.20/L of alcohol DCS:3%, and $60.20/L of alcohol

2208.50.00 5%, and $60.20/L of alcohol NZ/PG/FI/DC/LDC/SG:$60.20/L of alcohol DCS:3%, and $60.20/L of alcohol

2208.60.00 5%, and $60.20/L of alcohol NZ/PG/FI/DC/LDC/SG:$60.20/L of alcohol DCS:3%, and $60.20/L of alcohol

2208.70.00 5%, and $60.20/L of alcohol NZ/PG/FI/DC/LDC/SG:$60.20/L of alcohol DCS:3%, and $60.20/L of alcohol

2208.90.20 5%, and $35.53/L of alcohol NZ/PG/FI/DC/LDC/SG:$35.53/L of alcohol DCS:3%, and $35.53/L of alcohol

2208.90.90 5%, and $60.20/L of alcohol NZ/PG/FI/DC/LDC/SG:$60.20/L of alcohol DCS:3%, and $60.20/L of alcohol

2401.20.00 $279.41/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$279.41/kg of tobacco content

**Attachment to ACN No. 2004/32**

**Table 2 cont.**

**Column 1 Column 2**

2401.30.00 $279.41/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$279.41/kg of tobacco content

2402.10.20 $0.22353/stick

NZ/PG/FI/DC/LDC/SG:$0.22353/stick

2402.10.80 $279.41/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$279.41/kg of tobacco content

2402.20.20 $0.22353/stick

NZ/PG/FI/DC/LDC/SG:$0.22353/stick

2402.20.80 $279.41/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$279.41/kg of tobacco content

2403.10.30 $0.22353/stick

NZ/PG/FI/DC/LDC/SG:$0.22353/stick

2403.10.70 $279.41/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$279.41/kg of tobacco content

2403.91.00 $279.41/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$279.41/kg of tobacco content

2403.99.20 $2.27/kg

NZ/PG/FI/DC/LDC/SG:$2.27/kg

2403.99.80 $279.41/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$279.41/kg of tobacco content