AUSTRALIAN CUSTOMS NOTICE NO. 2008/19

Increase in customs and excise duty applicable to certain spirit based pre-mixed drinks

The Government advised on 26 April 2008 that the excise equivalent component of the Customs duty applying to certain imported spirit based pre-mixed drinks (having an alcoholic strength by volume exceeding 1.15% but not exceeding 10%) would increase from $39.36 per litre of alcohol to $66.67 per litre of alcohol. These drinks are commonly known as “alcopops” or “RTDs” (“ready to drink”).

The increased duty rates were given effect through the publication of Customs Notice

(No. 1) 2008 in Special Commonwealth Gazette S 88 of 26 April 2008. The increased rates of duty took effect on and from 27 April 2008. Equivalent changes were also made to the rate of excise payable on similar locally manufactured goods. Excise Notice No. 1 (2008) published in Special Commonwealth Gazette S 87 refers.

Below is a list of the tariff classifications in Schedule 3 of the Customs Tariff that are affected by this increase. These rate increases also apply to the same goods listed in Schedule 5 (US originating goods) and Schedule 6 (Thai originating goods) of the Customs Tariff.

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| Tariff Classification | New rate effective 27 April 2008 |
| 2203.00.31 | $66.67/Lal |
| 2204.10.23 | $66.67/Lal, plus customs duty where applicable |
| 2204.10.83 | $66.67/Lal, plus customs duty where applicable |
| 2204.21.30 | $66.67/Lal, plus customs duty where applicable |
| 2204.29.30 | $66.67/Lal, plus customs duty where applicable |
| 2205.10.30 | $66.67/Lal, plus customs duty where applicable |
| 2205.90.30 | $66.67/Lal, plus customs duty where applicable |
| 2206.00.52 | $66.67/Lal, plus customs duty where applicable |
| 2206.00.62 | $66.67/Lal, plus customs duty where applicable |
| 2206.00.92 | $66.67/Lal |
| 2208.90.20 | $66.67/Lal, plus customs duty where applicable |



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Any inquiries concerning these matters should be directed to: The Manager

Tariff Legislation

Australian Customs Service 5 Constitution Avenue

CANBERRA ACT 2601

Ph: (02) 6275 6486

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

# Schedule 3

|  |  |  |  |
| --- | --- | --- | --- |
| 22/5 (R.28) | 22/9 (R.29) | 22/11 (R.19) | 22/13 (R.20) |
| 22/17 (R.21) | 22/21 (R.18) |  |  |

Schedule 5

|  |  |
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| 5/1 (R.10) | 5/3 (R.11) |

# Schedule 6

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| 6/1 (R.9) | 6/3 (R.10) |

The above tariff reprint pages will be issued in hard copy in the week commencing 5 May 2008 but are available on the Customs website [www.customs.gov.au](http://www.customs.gov.au/) under import/export, customs tariff.

Jennifer Reimitz

Acting National Manager Trade Services

for Chief Executive Officer 29 April 2008