

AUSTRALIAN CUSTOMS NOTICE NO. 2009/06

**Indexation of certain customs and excise tariff duty rates – February 2009**

The Australian Bureau of Statistics released the December Quarter 2008 Consumer Price Index (CPI) figures on 28 January 2009. In accordance with the indexation provisions in section 19 of the *Customs Tariff Act 1995* and section 6A of the *Excise Tariff Act 1921*, the rates of customs and excise duties on certain spirits, beer and tobacco will increase on 2 February 2009. The new rates are set out in tables 1 to 4 of this Notice.

The new rates of customs and excise duty listed in those tables are calculated by multiplying the previous rates by an indexation factor. The indexation factor is calculated by dividing the most recent CPI number, *ie* the December Quarter 2008 number, by the previous highest December or June Quarter number occurring after December 1983. Accordingly, the December 2008 index number (166.0) has been divided by the June 2008 index number (164.6) to establish an indexation factor of 1.009. As this factor is more than one, rates of customs and excise duty have been increased by the application of this factor.

Any inquiries concerning these matters should be directed to:

|  |  |
| --- | --- |
| for customs duty rates:  Manager  Tariff Legislation  Australian Customs Service 5 Constitution Avenue  CANBERRA ACT 2601  Ph: (02) 6275 6486 | for excise duty rates:  National Director  Excise Risk and Intelligence Australian Taxation Office Genge Street  CANBERRA ACT 2601  Ph: (02) 6216 6752 |

Customs Tariff pages to be issued in connection with these changes are: Schedule 3

|  |  |  |  |
| --- | --- | --- | --- |
| 22/5 (R.30) | 22/11 (R.21) | 22/17 (R.23) | 24/3 (R.30) |
| 22/7 (R.30) | 22/13 (R.22) | 22/19 (R.23) |  |
| 22/9 (R.31) | 22/15 (R.20) | 22/21 (R.20) |  |

Schedule 5 Schedule 6

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| 5/1 (R.12)  5/3 (R.13) | 6/1 (R.11)  6/3 (R.12) |

The above tariff reprint pages will be issued in the week commencing 9 February 2009.

Please note that 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 from the internet, please go to the Australian Taxation Office’s web page at [www.ato.gov.au/businesses](http://www.ato.gov.au/businesses) and follow the prompts for Tax Topics A-Z/D-E/Excise/Excise Rates/Excise tariff working pages (including current duty rates) and by-laws.

(Signed) Jennifer Reimitz

A/g National Manager Trade Services

for Chief Executive Officer 29 January 2009



|  |  |
| --- | --- |
| **Column 1** | **Column 2** |
| **Customs Tariff Subheading** | **New Rate of Duty operative from 2 February 2009** |
| 2203.00.31 | $69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:$69.16/L of alcohol |
| 2203.00.39 | $69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:$69.16/L of alcohol |
| 2203.00.61 | $35.03/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:$35.03/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 | $40.82/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:$40.82/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 | $40.82/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:$40.82/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 | $6.99/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:$6.99/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 | $21.96/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:$21.96/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 | $28.74/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:$28.74/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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| --- | --- |
| **Column 1** | **Column 2** |
| **Customs Tariff Subheading** | **New Rate of Duty operative from 2 February 2009** |
| 2204.10.23 | 5%, and $69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:$69.16/L of alcohol DCS:4%, and $69.16/L of alcohol DCT:5%, and $69.16/L of alcohol |
| 2204.10.29 | 5%, and $69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:$69.16/L of alcohol DCS:4%, and $69.16/L of alcohol DCT:5%, and $69.16/L of alcohol |
| 2204.10.83 | 5%, and $69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:$69.16/L of alcohol |
| 2204.10.89 | 5%, and $69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:$69.16/L of alcohol |
| 2204.21.30 | 5%, and $69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:$69.16/L of alcohol |
| 2204.21.90 | 5%, and $69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:$69.16/L of alcohol |
| 2204.29.30 | 5%, and $69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:$69.16/L of alcohol |
| 2204.29.90 | 5%, and $69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:$69.16/L of alcohol |
| 2205.10.30 | 5%, and $69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:$69.16/L of alcohol |
| 2205.10.90 | 5%, and $69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:$69.16/L of alcohol |
| 2205.90.30 | 5%, and $69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:$69.16/L of alcohol |
| 2205.90.90 | 5%, and $69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:$69.16/L of alcohol |
| 2206.00.52 | 5%, and $69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:$69.16/L of alcohol DCS:4%, and $69.16/L of alcohol DCT:5%, and $69.16/L of alcohol |
| 2206.00.59 | 5%, and $69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:$69.16/L of alcohol  DCS:4%, and $69.16/L of alcohol DCT:5%, and $69.16/L of alcohol |

|  |  |
| --- | --- |
| **Column 1** | **Column 2** |
| **Customs Tariff Subheading** | **New Rate of Duty operative from 2 February 2009** |
| 2206.00.62 | 5%, and $69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:$69.16/L of alcohol DCS:3%, and $69.16/L of alcohol |
| 2206.00.69 | 5%, and $69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:$69.16/L of alcohol DCS:3%, and $69.16/L of alcohol |
| 2206.00.74 | $35.03/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:$35.03/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 | $40.82/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:$40.82/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 | $40.82/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:$40.82/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 | $6.99/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:$6.99/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 | $21.96/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:$21.96/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 | $28.74/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:$28.74/L of alcohol, calculated on  that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |

|  |  |
| --- | --- |
| **Column 1** | **Column 2** |
| **Customs Tariff Subheading** | **New Rate of Duty operative from 2 February 2009** |
| 2206.00.92 | $69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:$69.16/L of alcohol |
| 2206.00.99 | $69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:$69.16/L of alcohol |
| 2207.10.00 | 5%, and $69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:$69.16/L of alcohol DCS:4%, and $69.16/L of alcohol DCT:5%, and $69.16/L of alcohol |
| 2208.20.10 | 5%, and $64.57/L of alcohol NZ/PG/FI/DC/LDC/SG:$64.57/L of alcohol DCS:3%, and $64.57/L of alcohol |
| 2208.20.90 | 5%, and $69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:$69.16/L of alcohol DCS:3%, and $69.16/L of alcohol |
| 2208.30.00 | 5%, and $69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:$69.16/L of alcohol DCS:3%, and $69.16/L of alcohol |
| 2208.40.00 | 5%, and $69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:$69.16/L of alcohol DCS:3%, and $69.16/L of alcohol |
| 2208.50.00 | 5%, and $69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:$69.16/L of alcohol DCS:3%, and $69.16/L of alcohol |
| 2208.60.00 | 5%, and $69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:$69.16/L of alcohol DCS:3%, and $69.16/L of alcohol |
| 2208.70.00 | 5%, and $69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:$69.16/L of alcohol DCS:3%, and $69.16/L of alcohol |
| 2208.90.20 | 5%, and $69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:$69.16/L of alcohol DCS:3%, and $69.16/L of alcohol |
| 2208.90.90 | 5%, and $69.16/L of alcohol NZ/PG/FI/DC/LDC/SG:$69.16/L of alcohol DCS:3%, and $69.16/L of alcohol |
| 2401.10.00 | $321.00/kg NZ/PG/FI/DC/LDC/SG:$321.00/kg |

|  |  |
| --- | --- |
| **Column 1** | **Column 2** |
| **Customs Tariff Subheading** | **New Rate of Duty operative from 2 February 2009** |
| 2401.20.00 | $321.00/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$321.00/kg of tobacco content |
| 2401.30.00 | $321.00/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$321.00/kg of tobacco content |
| 2402.10.20 | $0.25679/stick NZ/PG/FI/DC/LDC/SG:$0.25679/stick |
| 2402.10.80 | $321.00/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$321.00/kg of tobacco content |
| 2402.20.20 | $0.25679/stick NZ/PG/FI/DC/LDC/SG:$0.25679/stick |
| 2402.20.80 | $321.00/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$321.00/kg of tobacco content |
| 2403.10.30 | $0.25679/stick NZ/PG/FI/DC/LDC/SG:$0.25679/stick |
| 2403.10.70 | $321.00/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$321.00/kg of tobacco content |
| 2403.91.00 | $321.00/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$321.00/kg of tobacco content |
| 2403.99.80 | $321.00/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$321.00/kg of tobacco content |

|  |  |  |
| --- | --- | --- |
| **Column 1** | **Column 2** | **Column 3** |
| **Item** | **Customs Tariff Subheading** | **New Rate of Duty operative from 2 February 2009** |
| 1 | 2203.00.31 | $69.16/L of alcohol |
| 2 | 2203.00.39 | $69.16/L of alcohol |
| 3 | 2203.00.61 | $35.03/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 4 | 2203.00.62 | $40.82/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 5 | 2203.00.69 | $40.82/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 6 | 2203.00.71 | $6.99/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 7 | 2203.00.72 | $21.96/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 8 | 2203.00.79 | $28.74/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 9 | 2204.10.23 | $69.16/L of alcohol |
| 10 | 2204.10.29 | $69.16/L of alcohol |
| 11 | 2204.10.83 | $69.16/L of alcohol |
| 12 | 2204.10.89 | $69.16/L of alcohol |
| 13 | 2204.21.30 | $69.16/L of alcohol |
| 14 | 2204.21.90 | $69.16/L of alcohol |
| 15 | 2204.29.30 | $69.16/L of alcohol |
| 16 | 2204.29.90 | $69.16/L of alcohol |
| 17 | 2205.10.30 | $69.16/L of alcohol |
| 18 | 2205.10.90 | $69.16/L of alcohol |
| 19 | 2205.90.30 | $69.16/L of alcohol |

# TABLE 2: CUSTOMS TARIFF ACT 1995: SCHEDULE 5 (US originating goods)

**February 2009 CPI Duty Rate Changes**

|  |  |  |
| --- | --- | --- |
| **Column 1** | **Column 2** | **Column 3** |
| **Item** | **Customs Tariff Subheading** | **New Rate of Duty operative from 2 February 2009** |
| 20 | 2205.90.90 | $69.16/L of alcohol |
| 21 | 2206.00.52 | $69.16/L of alcohol |
| 22 | 2206.00.59 | $69.16/L of alcohol |
| 23 | 2206.00.62 | $69.16/L of alcohol |
| 24 | 2206.00.69 | $69.16/L of alcohol |
| 25 | 2206.00.74 | $35.03/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 26 | 2206.00.75 | $40.82/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 27 | 2206.00.78 | $40.82/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 28 | 2206.00.82 | $6.99/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 29 | 2206.00.83 | $21.96/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 30 | 2206.00.89 | $28.74/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 31 | 2206.00.92 | $69.16/L of alcohol |
| 32 | 2206.00.99 | $69.16/L of alcohol |
| 33 | 2207.10.00 | $69.16/L of alcohol |
| 35 | 2208.20.10 | $64.57/L of alcohol |
| 36 | 2208.20.90 | $69.16/L of alcohol |
| 37 | 2208.30.00 | $69.16/L of alcohol |
| 38 | 2208.40.00 | $69.16/L of alcohol |
| 39 | 2208.50.00 | $69.16/L of alcohol |

|  |  |  |
| --- | --- | --- |
| **Column 1** | **Column 2** | **Column 3** |
| **Item** | **Customs Tariff Subheading** | **New Rate of Duty operative from 2 February 2009** |
| 40 | 2208.60.00 | $69.16/L of alcohol |
| 41 | 2208.70.00 | $69.16/L of alcohol |
| 42 | 2208.90.20 | $69.16/L of alcohol |
| 43 | 2208.90.90 | $69.16/L of alcohol |
| 43A | 2401.10.00 | $321.00/kg |
| 44 | 2401.20.00 | $321.00/kg of tobacco content |
| 45 | 2401.30.00 | $321.00/kg of tobacco content |
| 46 | 2402.10.20 | $0.25679/stick |
| 47 | 2402.10.80 | $321.00/kg of tobacco content |
| 48 | 2402.20.20 | $0.25679/stick |
| 49 | 2402.20.80 | $321.00/kg of tobacco content |
| 50 | 2403.10.30 | $0.25679/stick |
| 51 | 2403.10.70 | $321.00/kg of tobacco content |
| 52 | 2403.91.00 | $321.00/kg of tobacco content |
| 54 | 2403.99.80 | $321.00/kg of tobacco content |

|  |  |  |
| --- | --- | --- |
| **Column 1** | **Column 2** | **Column 3** |
| **Item** | **Customs Tariff Subheading** | **New Rate of Duty operative from 2 February 2009** |
| 4 | 2203.00.31 | $69.16/L of alcohol |
| 5 | 2203.00.39 | $69.16/L of alcohol |
| 6 | 2203.00.61 | $35.03/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 7 | 2203.00.62 | $40.82/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 8 | 2203.00.69 | $40.82/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 9 | 2203.00.71 | $6.99/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 10 | 2203.00.72 | $21.96/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 11 | 2203.00.79 | $28.74/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 12 | 2204.10.23 | $69.16/L of alcohol |
| 13 | 2204.10.29 | $69.16/L of alcohol |
| 14 | 2204.10.83 | $69.16/L of alcohol |
| 15 | 2204.10.89 | $69.16/L of alcohol |
| 16 | 2204.21.30 | $69.16/L of alcohol |
| 17 | 2204.21.90 | $69.16/L of alcohol |
| 18 | 2204.29.30 | $69.16/L of alcohol |
| 19 | 2204.29.90 | $69.16/L of alcohol |
| 20 | 2205.10.30 | $69.16/L of alcohol |

# TABLE 3: CUSTOMS TARIFF ACT 1995: SCHEDULE 6 (Thai originating goods) February 2009 CPI Duty Rate Changes

|  |  |  |
| --- | --- | --- |
| **Column 1** | **Column 2** | **Column 3** |
| **Item** | **Customs Tariff Subheading** | **New Rate of Duty operative from 2 February 2009** |
| 21 | 2205.10.90 | $69.16/L of alcohol |
| 22 | 2205.90.30 | $69.16/L of alcohol |
| 23 | 2205.90.90 | $69.16/L of alcohol |
| 24 | 2206.00.52 | $69.16/L of alcohol |
| 25 | 2206.00.59 | $69.16/L of alcohol |
| 26 | 2206.00.62 | $69.16/L of alcohol |
| 27 | 2206.00.69 | $69.16/L of alcohol |
| 28 | 2206.00.74 | $35.03/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 29 | 2206.00.75 | $40.82/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 30 | 2206.00.78 | $40.82/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 31 | 2206.00.82 | $6.99/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 32 | 2206.00.83 | $21.96/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 33 | 2206.00.89 | $28.74/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 34 | 2206.00.92 | $69.16/L of alcohol |
| 35 | 2206.00.99 | $69.16/L of alcohol |
| 36 | 2207.10.00 | $69.16/L of alcohol |
| 38 | 2208.20.10 | $64.57/L of alcohol |
| 39 | 2208.20.90 | $69.16/L of alcohol |
| 40 | 2208.30.00 | $69.16/L of alcohol |

|  |  |  |
| --- | --- | --- |
| **Column 1** | **Column 2** | **Column 3** |
| **Item** | **Customs Tariff Subheading** | **New Rate of Duty operative from 2 February 2009** |
| 41 | 2208.40.00 | $69.16/L of alcohol |
| 42 | 2208.50.00 | $69.16/L of alcohol |
| 43 | 2208.60.00 | $69.16/L of alcohol |
| 44 | 2208.70.00 | $69.16/L of alcohol |
| 45 | 2208.90.20 | $69.16/L of alcohol |
| 46 | 2208.90.90 | $69.16/L of alcohol |
| 46A | 2401.10.00 | $321.00/kg |
| 47 | 2401.20.00 | $321.00/kg of tobacco content |
| 48 | 2401.30.00 | $321.00/kg of tobacco content |
| 49 | 2402.10.20 | $0.25679/stick |
| 50 | 2402.10.80 | $321.00/kg of tobacco content |
| 51 | 2402.20.20 | $0.25679/stick |
| 52 | 2402.20.80 | $321.00/kg of tobacco content |
| 53 | 2403.10.30 | $0.25679/stick |
| 54 | 2403.10.70 | $321.00/kg of tobacco content |
| 55 | 2403.91.00 | $321.00/kg of tobacco content |
| 57 | 2403.99.80 | $321.00/kg of tobacco content |

**TABLE 4: EXCISE TARIFF ACT 1921 - EXCISE ITEMS AFFECTED BY INDEXATION**

# February 2009 CPI Duty Rate Changes

|  |  |
| --- | --- |
| **Column 1** | **Column 2** |
| **Excise Tariff Item / Subitem** | **New Rate of Duty operative from 2 February 2009** |
| **1** | **Beer** |
| 1.1 | $35.03 per litre of alcohol calculated on that alcohol content  by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 1.2 | $6.99 per litre of alcohol calculated on that alcohol content  by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 1.5 | $40.82 per litre of alcohol calculated on that alcohol content  by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 1.6 | $21.96 per litre of alcohol calculated on that alcohol content  by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 1.10 | $40.82 per litre of alcohol calculated on that alcohol content  by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 1.11 | $28.74 per litre of alcohol calculated on that alcohol content  by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 1.15 | $2.46 per litre of alcohol calculated on that alcohol content  by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 1.16 | $2.85 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| **2** | **Other excisable beverages not exceeding 10% by volume of alcohol** |
| 2 | $69.16 per litre of alcohol |
| **3** | **Spirits; Other excisable beverages exceeding 10% by volume of alcohol** |
| 3.1 | $64.57 per litre of alcohol |
| 3.2 | $69.16 per litre of alcohol |
| 3.10 | $69.16 per litre of alcohol |
| **5** | **Tobacco, cigars, cigarettes and snuff** |
| 5.1 | $0.25679 per stick |
| 5.5 | $321.00 per kilogram of tobacco content |