

AUSTRALIAN CUSTOMS NOTICE NO. 2010/05

**Indexation of certain customs and excise tariff duty rates – February 2010**

The Australian Bureau of Statistics released the December Quarter 2009 Consumer Price Index (CPI) figures on 27 January 2010. 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 increased on

1 February 2010. The new rates are set out in tables 1 to 6 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, i.e. the December Quarter 2009 number, by the previous highest December or June Quarter number occurring after December 1983. Accordingly, the

December 2009 index number (169.5) has been divided by the June 2009 index number (167.0) to establish an indexation factor of 1.015. 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 and Border Protection Service

5 Constitution Avenue

CANBERRA ACT 2601

Ph: (02) 6275 6542

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.33) | 22/11 (R.23) | 22/17 (R.25) | 22/23 (R.5) |
| 22/7 (R.33) | 22/13 (R.25) | 22/19 (R.25) | 24/3 (R.32) |
| 22/9 (R.33) | 22/15 (R.23) | 22/21 (R.22) |  |
| Schedule 5 5/1 (R.15) | Schedule 6 6/1 (R.14) | Schedule 7 7/1 (R.3) | 8/1 (R.1) |
| 5/3 (R.16) | 6/3 (R.15) | 7/3 (R.3) | 8/3 (R.1) |

The above tariff reprint pages will be issued in the week commencing 8 February 2010. Please note that excise amendments are no longer available in hard copy through Customs and Border Protection Publications. 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 2 February 2010

2203.00.61 $35.77/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:$35.77/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 $41.68/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:$41.68/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 $41.68/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:$41.68/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 $7.14/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:$7.14/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 $22.42/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:$22.42/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 $29.34/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:$29.34/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

2203.00.91 $70.61/L of alcohol NZ/PG/FI/DC/LDC/SG:$70.61/L of alcohol

2203.00.99 $70.61/L of alcohol NZ/PG/FI/DC/LDC/SG:$70.61/L of alcohol

2204.10.23 5%, and $70.61/L of alcohol NZ/PG/FI/DC/LDC/SG:$70.61/L of alcohol DCS:4%, and $70.61/L of alcohol DCT:5%, and $70.61/L of alcohol

2204.10.29 5%, and $70.61/L of alcohol NZ/PG/FI/DC/LDC/SG:$70.61/L of alcohol DCS:4%, and $70.61/L of alcohol DCT:5%, and $70.61/L of alcohol

2204.10.83 5%, and $70.61/L of alcohol NZ/PG/FI/DC/LDC/SG:$70.61/L of alcohol

2204.10.89 5%, and $70.61/L of alcohol NZ/PG/FI/DC/LDC/SG:$70.61/L of alcohol

2204.21.30 5%, and $70.61/L of alcohol NZ/PG/FI/DC/LDC/SG:$70.61/L of alcohol

2204.21.90 5%, and $70.61/L of alcohol NZ/PG/FI/DC/LDC/SG:$70.61/L of alcohol

2204.29.30 5%, and $70.61/L of alcohol NZ/PG/FI/DC/LDC/SG:$70.61/L of alcohol

2204.29.90 5%, and $70.61/L of alcohol NZ/PG/FI/DC/LDC/SG:$70.61/L of alcohol

2205.10.30 5%, and $70.61/L of alcohol NZ/PG/FI/DC/LDC/SG:$70.61/L of alcohol

2205.10.90 5%, and $70.61/L of alcohol NZ/PG/FI/DC/LDC/SG:$70.61/L of alcohol

2205.90.30 5%, and $70.61/L of alcohol NZ/PG/FI/DC/LDC/SG:$70.61/L of alcohol

2205.90.90 5%, and $70.61/L of alcohol NZ/PG/FI/DC/LDC/SG:$70.61/L of alcohol

2206.00.13 $70.61/L of alcohol NZ/PG/FI/DC/LDC/SG:$70.61/L of alcohol

2206.00.14 $70.61/L of alcohol NZ/PG/FI/DC/LDC/SG:$70.61/L of alcohol

2206.00.21 5%, and $70.61/L of alcohol NZ/PG/FI/DC/LDC/SG:$70.61/L of alcohol DCS:4%, and $70.61/L of alcohol DCT:5%, and $70.61/L of alcohol

2206.00.22 5%, and $70.61/L of alcohol NZ/PG/FI/DC/LDC/SG:$70.61/L of alcohol DCS:4%, and $70.61/L of alcohol DCT:5%, and $70.61/L of alcohol

2206.00.23 5%, and $70.61/L of alcohol NZ/PG/FI/DC/LDC/SG:$70.61/L of alcohol DCS:3%, and $70.61/L of alcohol

2206.00.24 5%, and $70.61/L of alcohol NZ/PG/FI/DC/LDC/SG:$70.61/L of alcohol DCS:3%, and $70.61/L of alcohol

2206.00.52 5%, and $70.61/L of alcohol NZ/PG/FI/DC/LDC/SG:$70.61/L of alcohol DCS:4%, and $70.61/L of alcohol DCT:5%, and $70.61/L of alcohol

2206.00.59 5%, and $70.61/L of alcohol NZ/PG/FI/DC/LDC/SG:$70.61/L of alcohol DCS:4%, and $70.61/L of alcohol DCT:5%, and $70.61/L of alcohol

2206.00.62 5%, and $70.61/L of alcohol NZ/PG/FI/DC/LDC/SG:$70.61/L of alcohol DCS:3%, and $70.61/L of alcohol

2206.00.69 5%, and $70.61/L of alcohol NZ/PG/FI/DC/LDC/SG:$70.61/L of alcohol DCS:3%, and $70.61/L of alcohol

2206.00.74 $35.77/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:$35.77/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 $41.68/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:$41.68/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 $41.68/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:$41.68/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 $7.14/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:$7.14/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 $22.42/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:$22.42/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 $29.34/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:$29.34/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

2206.00.92 $70.61/L of alcohol NZ/PG/FI/DC/LDC/SG:$70.61/L of alcohol

2206.00.99 $70.61/L of alcohol NZ/PG/FI/DC/LDC/SG:$70.61/L of alcohol

2207.10.00 5%, and $70.61/L of alcohol NZ/PG/FI/DC/LDC/SG:$70.61/L of alcohol DCS:4%, and $70.61/L of alcohol DCT:5%, and $70.61/L of alcohol

2208.20.10 5%, and $65.93/L of alcohol NZ/PG/FI/DC/LDC/SG:$65.93/L of alcohol DCS:3%, and $65.93/L of alcohol

2208.20.90 5%, and $70.61/L of alcohol NZ/PG/FI/DC/LDC/SG:$70.61/L of alcohol DCS:3%, and $70.61/L of alcohol

2208.30.00 5%, and $70.61/L of alcohol NZ/PG/FI/DC/LDC/SG:$70.61/L of alcohol DCS:3%, and $70.61/L of alcohol

2208.40.00 5%, and $70.61/L of alcohol NZ/PG/FI/DC/LDC/SG:$70.61/L of alcohol DCS:3%, and $70.61/L of alcohol

2208.50.00 5%, and $70.61/L of alcohol NZ/PG/FI/DC/LDC/SG:$70.61/L of alcohol DCS:3%, and $70.61/L of alcohol

2208.60.00 5%, and $70.61/L of alcohol NZ/PG/FI/DC/LDC/SG:$70.61/L of alcohol DCS:3%, and $70.61/L of alcohol

2208.70.00 5%, and $70.61/L of alcohol NZ/PG/FI/DC/LDC/SG:$70.61/L of alcohol DCS:3%, and $70.61/L of alcohol

2208.90.20 5%, and $70.61/L of alcohol NZ/PG/FI/DC/LDC/SG:$70.61/L of alcohol DCS:3%, and $70.61/L of alcohol

2208.90.90 5%, and $70.61/L of alcohol NZ/PG/FI/DC/LDC/SG:$70.61/L of alcohol DCS:3%, and $70.61/L of alcohol

2401.10.00 $327.77/kg

NZ/PG/FI/DC/LDC/SG:$327.77/kg

2401.10.00 $327.77/kg

NZ/PG/FI/DC/LDC/SG:$327.77/kg

2401.20.00 $327.77/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$327.77/kg of tobacco content

2401.30.00 $327.77/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$327.77/kg of tobacco content

|  |  |
| --- | --- |
| 2402.10.20 | $0.26220/stick  NZ/PG/FI/DC/LDC/SG:$0.26220/stick |
| 2402.10.80 | $327.77/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$327.77/kg of tobacco content |
| 2402.20.20 | $0.26220/stick NZ/PG/FI/DC/LDC/SG:$0.26220/stick |
| 2402.20.80 | $327.77/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$327.77/kg of tobacco content |
| 2403.10.30 | $0.26220/stick NZ/PG/FI/DC/LDC/SG:$0.26220/stick |
| 2403.10.70 | $327.77/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$327.77/kg of tobacco content |
| 2403.91.00 | $327.77/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$327.77/kg of tobacco content |
| 2403.99.80 | $327.77/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$327.77/kg of tobacco content |

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| 3 | 2203.00.61 | $35.77/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 | $41.68/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 | $41.68/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 | $7.14/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 | $22.42/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 | $29.34/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 8A | 2203.00.91 | $70.61/L of alcohol |
| 8B | 2203.00.99 | $70.61/L of alcohol |
| 9 | 2204.10.23 | $70.61/L of alcohol |
| 10 | 2204.10.29 | $70.61/L of alcohol |
| 11 | 2204.10.83 | $70.61/L of alcohol |
| 12 | 2204.10.89 | $70.61/L of alcohol |
| 13 | 2204.21.30 | $70.61/L of alcohol |
| 14 | 2204.21.90 | $70.61/L of alcohol |
| 15 | 2204.29.30 | $70.61/L of alcohol |
| 16 | 2204.29.90 | $70.61/L of alcohol |
| 17 | 2205.10.30 | $70.61/L of alcohol |
| 18 | 2205.10.90 | $70.61/L of alcohol |
| 19 | 2205.90.30 | $70.61/L of alcohol |

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

**February 2010 CPI Duty Rate Changes**

|  |  |  |
| --- | --- | --- |
| **Column 1 Item** | **Column 2**  **Customs Tariff Subheading** | **Column 3**  **New Rate of Duty Operative from 1 February 2010** |
| 20 | 2205.90.90 | $70.61/L of alcohol |
| 20A | 2206.00.13 | $70.61/L of alcohol |
| 20B | 2206.00.14 | $70.61/L of alcohol |
| 20C | 2206.00.21 | $70.61/L of alcohol |
| 20D | 2206.00.22 | $70.61/L of alcohol |
| 20E | 2206.00.23 | $70.61/L of alcohol |
| 20F | 2206.00.24 | $70.61/L of alcohol |
| 21 | 2206.00.52 | $70.61/L of alcohol |
| 22 | 2206.00.59 | $70.61/L of alcohol |
| 23 | 2206.00.62 | $70.61/L of alcohol |
| 24 | 2206.00.69 | $70.61/L of alcohol |
| 25 | 2206.00.74 | $35.77/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 | $41.68/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 | $41.68/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 | $7.14/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 | $22.42/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 | $29.34/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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| --- | --- | --- |
| 31 | 2206.00.92 | $70.61/L of alcohol |
| 32 | 2206.00.99 | $70.61/L of alcohol |
| 33 | 2207.10.00 | $70.61/L of alcohol |
| 35 | 2208.20.10 | $65.93/L of alcohol |
| 36 | 2208.20.90 | $70.61/L of alcohol |
| 37 | 2208.30.00 | $70.61/L of alcohol |
| 38 | 2208.40.00 | $70.61/L of alcohol |
| 39 | 2208.50.00 | $70.61/L of alcohol |
| 40 | 2208.60.00 | $70.61/L of alcohol |
| 41 | 2208.70.00 | $70.61/L of alcohol |
| 42 | 2208.90.20 | $70.61/L of alcohol |
| 43 | 2208.90.90 | $70.61/L of alcohol |
| 43A | 2401.10.00 | $327.77/kg |
| 44 | 2401.20.00 | $327.77/kg of tobacco content |
| 45 | 2401.30.00 | $327.77/kg of tobacco content |
| 46 | 2402.10.20 | $0.26220/stick |
| 47 | 2402.10.80 | $327.77/kg of tobacco content |
| 48 | 2402.20.20 | $0.26220/stick |
| 49 | 2402.20.80 | $327.77/kg of tobacco content |
| 50 | 2403.10.30 | $0.26220/stick |
| 51 | 2403.10.70 | $327.77/kg of tobacco content |
| 52 | 2403.91.00 | $327.77/kg of tobacco content |
| 54 | 2403.99.80 | $327.77/kg of tobacco content |

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| --- | --- | --- |
| 6 | 2203.00.61 | $35.77/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 | $41.68/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 | $41.68/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 | $7.14/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 | $22.42/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 | $29.34/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 11A | 2203.00.91 | $70.61/L of alcohol |
| 11B | 2203.00.99 | $70.61/L of alcohol |
| 12 | 2204.10.23 | $70.61/L of alcohol |
| 13 | 2204.10.29 | $70.61/L of alcohol |
| 14 | 2204.10.83 | $70.61/L of alcohol |
| 15 | 2204.10.89 | $70.61/L of alcohol |
| 16 | 2204.21.30 | $70.61/L of alcohol |
| 17 | 2204.21.90 | $70.61/L of alcohol |
| 18 | 2204.29.30 | $70.61/L of alcohol |
| 19 | 2204.29.90 | $70.61/L of alcohol |
| 20 | 2205.10.30 | $70.61/L of alcohol |

# TABLE 3: CUSTOMS TARIFF ACT 1995: SCHEDULE 6 (Thai originating goods) February 2010 CPI Duty Rate Changes

|  |  |  |
| --- | --- | --- |
| **Column 1 Item** | **Column 2**  **Customs Tariff Subheading** | **Column 3**  **New Rate of Duty Operative from 1 February 2010** |
| 21 | 2205.10.90 | $70.61/L of alcohol |
| 22 | 2205.90.30 | $70.61/L of alcohol |
| 23 | 2205.90.90 | $70.61/L of alcohol |
| 23A | 2206.00.13 | $70.61/L of alcohol |
| 23B | 2206.00.14 | $70.61/L of alcohol |
| 23C | 2206.00.21 | $70.61/L of alcohol |
| 23D | 2206.00.22 | $70.61/L of alcohol |
| 23E | 2206.00.23 | $70.61/L of alcohol |
| 23F | 2206.00.24 | $70.61/L of alcohol |
| 24 | 2206.00.52 | $70.61/L of alcohol |
| 25 | 2206.00.59 | $70.61/L of alcohol |
| 26 | 2206.00.62 | $70.61/L of alcohol |
| 27 | 2206.00.69 | $70.61/L of alcohol |
| 28 | 2206.00.74 | $35.77/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 | $41.68/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 | $41.68/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 | $7.14/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 | $22.42/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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| --- | --- | --- |
| 33 | 2206.00.89 | $29.34/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 | $70.61/L of alcohol |
| 35 | 2206.00.99 | $70.61/L of alcohol |
| 36 | 2207.10.00 | $70.61/L of alcohol |
| 38 | 2208.20.10 | $65.93/L of alcohol |
| 39 | 2208.20.90 | $70.61/L of alcohol |
| 40 | 2208.30.00 | $70.61/L of alcohol |
| 41 | 2208.40.00 | $70.61/L of alcohol |
| 42 | 2208.50.00 | $70.61/L of alcohol |
| 43 | 2208.60.00 | $70.61/L of alcohol |
| 44 | 2208.70.00 | $70.61/L of alcohol |
| 45 | 2208.90.20 | $70.61/L of alcohol |
| 46 | 2208.90.90 | $70.61/L of alcohol |
| 46A | 2401.10.00 | $327.77/kg |
| 47 | 2401.20.00 | $327.77/kg of tobacco content |
| 48 | 2401.30.00 | $327.77/kg of tobacco content |
| 49 | 2402.10.20 | $0.26220/stick |
| 50 | 2402.10.80 | $327.77/kg of tobacco content |
| 51 | 2402.20.20 | $0.26220/stick |
| 52 | 2402.20.80 | $327.77/kg of tobacco content |
| 53 | 2403.10.30 | $0.26220/stick |
| 54 | 2403.10.70 | $327.77/kg of tobacco content |
| 55 | 2403.91.00 | $327.77/kg of tobacco content |
| 57 | 2403.99.80 | $327.77/kg of tobacco content |

**TABLE 4: CUSTOMS TARIFF ACT 1995: SCHEDULE 7 (Chilean originating goods) February 2010 CPI Duty Rate Changes**

|  |  |  |
| --- | --- | --- |
| **Column 1 Item** | **Column 2**  **Customs Tariff Subheading** | **Column 3**  **New Rate of Duty Operative from 1 February 2010** |
| 5 | 2203.00.61 | $35.77/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 6 | 2203.00.62 | $41.68/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 7 | 2203.00.69 | $41.68/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 8 | 2203.00.71 | $7.14/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 9 | 2203.00.72 | $22.42/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 10 | 2203.00.79 | $29.34/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 10A | 2203.00.91 | $70.61/L of alcohol |
| 10B | 2203.00.99 | $70.61/L of alcohol |
| 11 | 2204.10.23 | $70.61/L of alcohol |
| 12 | 2204.10.29 | $70.61/L of alcohol |
| 13 | 2204.10.83 | $70.61/L of alcohol |
| 14 | 2204.10.89 | $70.61/L of alcohol |
| 15 | 2204.21.30 | $70.61/L of alcohol |
| 16 | 2204.21.90 | $70.61/L of alcohol |
| 17 | 2204.29.30 | $70.61/L of alcohol |
| 18 | 2204.29.90 | $70.61/L of alcohol |
| 19 | 2205.10.30 | $70.61/L of alcohol |

# TABLE 4: CUSTOMS TARIFF ACT 1995: SCHEDULE 7 (Chilean originating goods) February 2010 CPI Duty Rate Changes

|  |  |  |
| --- | --- | --- |
| **Column 1 Item** | **Column 2**  **Customs Tariff Subheading** | **Column 3**  **New Rate of Duty Operative from 1 February 2010** |
| 20 | 2205.10.90 | $70.61/L of alcohol |
| 21 | 2205.90.30 | $70.61/L of alcohol |
| 22 | 2205.90.90 | $70.61/L of alcohol |
| 22A | 2206.00.13 | $70.61/L of alcohol |
| 22B | 2206.00.14 | $70.61/L of alcohol |
| 22C | 2206.00.21 | $70.61/L of alcohol |
| 22D | 2206.00.22 | $70.61/L of alcohol |
| 22E | 2206.00.23 | $70.61/L of alcohol |
| 22F | 2206.00.24 | $70.61/L of alcohol |
| 23 | 2206.00.52 | $70.61/L of alcohol |
| 24 | 2206.00.59 | $70.61/L of alcohol |
| 25 | 2206.00.62 | $70.61/L of alcohol |
| 26 | 2206.00.69 | $70.61/L of alcohol |
| 27 | 2206.00.74 | $35.77/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 28 | 2206.00.75 | $41.68/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 29 | 2206.00.78 | $41.68/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 30 | 2206.00.82 | $7.14/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 31 | 2206.00.83 | $22.42/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |

**TABLE 4: CUSTOMS TARIFF ACT 1995: SCHEDULE 7 (Chilean originating goods) February 2010 CPI Duty Rate Changes**

|  |  |  |
| --- | --- | --- |
| **Column 1**  **Item** | **Column 2**  **Customs Tariff Subheading** | **Column 3**  **New Rate of Duty Operative from 1 February 2010** |
| 32 | 2206.00.89 | $29.34/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 33 | 2206.00.92 | $70.61/L of alcohol |
| 34 | 2206.00.99 | $70.61/L of alcohol |
| 35 | 2207.10.00 | $70.61/L of alcohol |
| 37 | 2208.20.10 | $65.93/L of alcohol |
| 38 | 2208.20.90 | $70.61/L of alcohol |
| 39 | 2208.30.00 | $70.61/L of alcohol |
| 40 | 2208.40.00 | $70.61/L of alcohol |
| 41 | 2208.50.00 | $70.61/L of alcohol |
| 42 | 2208.60.00 | $70.61/L of alcohol |
| 43 | 2208.70.00 | $70.61/L of alcohol |
| 44 | 2208.90.20 | $70.61/L of alcohol |
| 45 | 2208.90.90 | $70.61/L of alcohol |
| 46 | 2401.10.00 | $327.77/kg |
| 47 | 2401.20.00 | $327.77/kg of tobacco content |
| 48 | 2401.30.00 | $327.77/kg of tobacco content |
| 49 | 2402.10.20 | $0.26220/stick |
| 50 | 2402.10.80 | $327.77/kg of tobacco content |
| 51 | 2402.20.20 | $0.26220/stick |
| 52 | 2402.20.80 | $327.77/kg of tobacco content |
| 53 | 2403.10.30 | $0.26220/stick |
| 54 | 2403.10.70 | $327.77/kg of tobacco content |
| 55 | 2403.91.00 | $327.77/kg of tobacco content |
| 56 | 2403.99.80 | $327.77/kg of tobacco content |

# TABLE 5: CUSTOMS TARIFF ACT 1995: SCHEDULE 8 (AANZ originating goods)

**February 2010 CPI Duty Rate Changes**

|  |  |  |
| --- | --- | --- |
| **Column 1 Item** | **Column 2**  **Customs Tariff Subheading** | **Column 3**  **New Rate of Duty Operative from 1 February 2010** |
| 3 | 2203.00.61 | $35.77/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 | $41.68/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 | $41.68/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 | $7.14/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 | $22.42/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 | $29.34/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 9 | 2203.00.91 | $70.61/L of alcohol |
| 10 | 2203.00.99 | $70.61/L of alcohol |
| 11 | 2204.10.23 | $70.61/L of alcohol |
| 12 | 2204.10.29 | $70.61/L of alcohol |
| 13 | 2204.10.83 | $70.61/L of alcohol |
| 14 | 2204.10.89 | $70.61/L of alcohol |
| 15 | 2204.21.30 | $70.61/L of alcohol |
| 16 | 2204.21.90 | $70.61/L of alcohol |
| 17 | 2204.29.30 | $70.61/L of alcohol |
| 18 | 2204.29.90 | $70.61/L of alcohol |
| 19 | 2205.10.30 | $70.61/L of alcohol |

# TABLE 5: CUSTOMS TARIFF ACT 1995: SCHEDULE 8 (AANZ originating goods)

**February 2010 CPI Duty Rate Changes**

|  |  |  |
| --- | --- | --- |
| **Column 1 Item** | **Column 2**  **Customs Tariff Subheading** | **Column 3**  **New Rate of Duty Operative from 1 February 2010** |
| 20 | 2205.10.90 | $70.61/L of alcohol |
| 21 | 2205.90.30 | $70.61/L of alcohol |
| 22 | 2205.90.90 | $70.61/L of alcohol |
| 23 | 2206.00.13 | $70.61/L of alcohol |
| 24 | 2206.00.14 | $70.61/L of alcohol |
| 25 | 2206.00.21 | $70.61/L of alcohol |
| 26 | 2206.00.22 | $70.61/L of alcohol |
| 27 | 2206.00.23 | $70.61/L of alcohol |
| 28 | 2206.00.24 | $70.61/L of alcohol |
| 29 | 2206.00.52 | $70.61/L of alcohol |
| 30 | 2206.00.59 | $70.61/L of alcohol |
| 31 | 2206.00.62 | $70.61/L of alcohol |
| 32 | 2206.00.69 | $70.61/L of alcohol |
| 33 | 2206.00.74 | $35.77/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 34 | 2206.00.75 | $41.68/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 35 | 2206.00.78 | $41.68/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 36 | 2206.00.82 | $7.14/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 37 | 2206.00.83 | $22.42/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 38 | 2206.00.89 | $29.34/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |

# TABLE 5: CUSTOMS TARIFF ACT 1995: SCHEDULE 8 (AANZ originating goods)

**February 2010 CPI Duty Rate Changes**

|  |  |  |
| --- | --- | --- |
| **Column 1**  **Item** | **Column 2**  **Customs Tariff Subheading** | **Column 3**  **New Rate of Duty Operative from 1 February 2010** |
| 39 | 2206.00.92 | $70.61/L of alcohol |
| 40 | 2206.00.99 | $70.61/L of alcohol |
| 41 | 2207.10.00 | $70.61/L of alcohol |
| 43 | 2208.20.10 | $65.93/L of alcohol |
| 44 | 2208.20.90 | $70.61/L of alcohol |
| 45 | 2208.30.00 | $70.61/L of alcohol |
| 46 | 2208.40.00 | $70.61/L of alcohol |
| 47 | 2208.50.00 | $70.61/L of alcohol |
| 48 | 2208.60.00 | $70.61/L of alcohol |
| 49 | 2208.70.00 | $70.61/L of alcohol |
| 50 | 2208.90.20 | $70.61/L of alcohol |
| 51 | 2208.90.90 | $70.61/L of alcohol |
| 52 | 2401.10.00 | $327.77/kg |
| 53 | 2401.20.00 | $327.77/kg of tobacco content |
| 54 | 2401.30.00 | $327.77/kg of tobacco content |
| 55 | 2402.10.20 | $0.26220/stick |
| 56 | 2402.10.80 | $327.77/kg of tobacco content |
| 57 | 2402.20.20 | $0.26220/stick |
| 58 | 2402.20.80 | $327.77/kg of tobacco content |
| 59 | 2403.10.30 | $0.26220/stick |
| 60 | 2403.10.70 | $327.77/kg of tobacco content |
| 61 | 2403.91.00 | $327.77/kg of tobacco content |
| 62 | 2403.99.80 | $327.77/kg of tobacco content |

# TABLE 6: EXCISE TARIFF ACT 1921 - EXCISE ITEMS AFFECTED BY INDEXATION

**February 2010 CPI Duty Rate Changes**

|  |  |  |
| --- | --- | --- |
| **Column 1**  **Excise Tariff Item / Subitem** |  | **Column 2**  **New Rate of Duty Operative from 1 February 2010** |
| **1** | 1.1  1.2 | **Beer**  $35.77 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  $7.14 per litre of alcohol calculated on that alcohol content |
|  | 1.5 | by which the percentage by volume of alcohol of the goods  exceeds 1.15  $41.68 per litre of alcohol calculated on that alcohol content |
|  | 1.6 | by which the percentage by volume of alcohol of the goods  exceeds 1.15  $22.42 per litre of alcohol calculated on that alcohol content |
|  | 1.10 | by which the percentage by volume of alcohol of the goods  exceeds 1.15  $41.68 per litre of alcohol calculated on that alcohol content |
|  | 1.11 | by which the percentage by volume of alcohol of the goods  exceeds 1.15  $29.34 per litre of alcohol calculated on that alcohol content |
|  | 1.15 | by which the percentage by volume of alcohol of the goods  exceeds 1.15  $2.51 per litre of alcohol calculated on that alcohol content |
|  | 1.16 | by which the percentage by volume of alcohol of the goods  exceeds 1.15  $2.91 per litre of alcohol calculated on that alcohol content |
|  |  | by which the percentage by volume of alcohol of the goods  exceeds 1.15 |
| **2** | 2 | **Other excisable beverages not exceeding 10% by volume of alcohol**  $70.61 per litre of alcohol |
| **3** | 3.1 | **Spirits; Other excisable beverages exceeding 10% by volume of alcohol**  $65.93 per litre of alcohol |
|  | 3.2 | $70.61 per litre of alcohol |
|  | 3.10 | $70.61 per litre of alcohol |
| **5** | 5.1 | **Tobacco, cigars, cigarettes and snuff**  $0.26220 per stick |
|  | 5.5 | $327.77 per kilogram of tobacco content |