

AUSTRALIAN CUSTOMS AND BORDER PROTECTION NOTICE 2012/02

**Indexation of certain customs and excise duty rates – February 2012**

The Australian Bureau of Statistics released the December Quarter 2011 Consumer Price Index (CPI) figures on 25 January 2012. 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

1 February 2012. This Notice sets out the new rates in tables 1 to 6.

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, that is, the December Quarter 2011 number, by the previous highest December or June Quarter number occurring after December 1983. Accordingly, the

December 2011 index number (179.4) has been divided by the June 2011 index number (178.3) to establish an indexation factor of 1.006. As this factor is more than one, rates of customs and excise duty are increased by the application of this factor.

Customs and Border Protection has arranged for the publication of a Notice of Substituted Rates of Customs Duty (Notice (No. 1) 2012) in the Commonwealth Gazette on Wednesday 8 February 2012.

Please direct any inquiries concerning these matters to the following contacts:

|  |  |
| --- | --- |
| 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  Senior Director  Indirect Tax Revenue Performance and Intelligence  Australian Taxation Office 21 Genge Street  CANBERRA ACT 2600  Ph: (02) 6216 2572 |

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

|  |  |  |  |
| --- | --- | --- | --- |
| 22/5 (R.38) | 22/11 (R.28) | 22/17 (R.30) | 22/23 (R.10) |
| 22/7 (R.38) | 22/13 (R.30) | 22/19 (R.30) | 24/3 (R.38) |
| 22/9 (R.38) | 22/15 (R.28) | 22/21 (R.27) | 24/5 (R.12) |

Schedule 5 Schedule 6 Schedule 7 Schedule 8

|  |  |  |  |
| --- | --- | --- | --- |
| 5/1 (R.19) | 6/1 (R.18) | 7/1 (R.7) | 8/1 (R.5) |
| 5/3 (R.24) | 6/3 (R.23) | 7/3 (R.11) | 8/3 (R.9) |

Customs and Border Protection will issue the above tariff reprint pages in the week commencing 6 February 2012. Excise Tariff Working Pages are available from the internet. Please go to the Australian Taxation Office 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)

Geoff Johannes National Manager Trade Services Branch 30 January 2012

TABLE 1: CUSTOMS TARIFF ACT 1995: SCHEDULE 3

February 2012 CPI Duty Rate Changes

|  |  |
| --- | --- |
| **Column 1** | **Column 2** |
| **Customs Tariff Subheading** | **New Rates of Duty Operative from 1 February 2012** |
| 2203.00.61 | $37.86/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:$37.86/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 | $44.11/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:$44.11/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 | $44.11/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:$44.11/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 | $7.56/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:$7.56/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 | $23.73/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:$23.73/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 | $31.05/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:$31.05/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 | $74.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$74.72/L of alcohol |
| 2203.00.99 | $74.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$74.72/L of alcohol |

TABLE 1: CUSTOMS TARIFF ACT 1995: SCHEDULE 3

February 2012 CPI Duty Rate Changes

|  |  |
| --- | --- |
| **Column 1** | **Column 2** |
| **Customs Tariff Subheading** | **New Rates of Duty Operative from 1 February 2012** |
| 2204.10.23 | 5%, and $74.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$74.72/L of alcohol DCS:4%, and $74.72/L of alcohol DCT:5%, and $74.72/L of alcohol |
| 2204.10.29 | 5%, and $74.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$74.72/L of alcohol DCS:4%, and $74.72/L of alcohol DCT:5%, and $74.72/L of alcohol |
| 2204.10.83 | 5%, and $74.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$74.72/L of alcohol |
| 2204.10.89 | 5%, and $74.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$74.72/L of alcohol |
| 2204.21.30 | 5%, and $74.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$74.72/L of alcohol |
| 2204.21.90 | 5%, and $74.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$74.72/L of alcohol |
| 2204.29.30 | 5%, and $74.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$74.72/L of alcohol |
| 2204.29.90 | 5%, and $74.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$74.72/L of alcohol |
| 2205.10.30 | 5%, and $74.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$74.72/L of alcohol |
| 2205.10.90 | 5%, and $74.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$74.72/L of alcohol |
| 2205.90.30 | 5%, and $74.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$74.72/L of alcohol |
| 2205.90.90 | 5%, and $74.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$74.72/L of alcohol |
| 2206.00.13 | $74.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$74.72/L of alcohol |
| 2206.00.14 | $74.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$74.72/L of alcohol |

TABLE 1: CUSTOMS TARIFF ACT 1995: SCHEDULE 3

February 2012 CPI Duty Rate Changes

|  |  |
| --- | --- |
| **Column 1** | **Column 2** |
| **Customs Tariff Subheading** | **New Rates of Duty Operative from 1 February 2012** |
| 2206.00.21 | 5%, and $74.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$74.72/L of alcohol DCS:4%, and $74.72/L of alcohol DCT:5%, and $74.72/L of alcohol |
| 2206.00.22 | 5%, and $74.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$74.72/L of alcohol DCS:4%, and $74.72/L of alcohol DCT:5%, and $74.72/L of alcohol |
| 2206.00.23 | 5%, and $74.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$74.72/L of alcohol DCS:3%, and $74.72/L of alcohol |
| 2206.00.24 | 5%, and $74.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$74.72/L of alcohol DCS:3%, and $74.72/L of alcohol |
| 2206.00.52 | 5%, and $74.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$74.72/L of alcohol DCS:4%, and $74.72/L of alcohol DCT:5%, and $74.72/L of alcohol |
| 2206.00.59 | 5%, and $74.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$74.72/L of alcohol DCS:4%, and $74.72/L of alcohol DCT:5%, and $74.72/L of alcohol |
| 2206.00.62 | 5%, and $74.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$74.72/L of alcohol DCS:3%, and $74.72/L of alcohol |
| 2206.00.69 | 5%, and $74.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$74.72/L of alcohol DCS:3%, and $74.72/L of alcohol |
| 2206.00.74 | $37.86/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:$37.86/L of alcohol, calculated on that alcohol content by which the percentage by volume of  alcohol of the goods exceeds 1.15 |

TABLE 1: CUSTOMS TARIFF ACT 1995: SCHEDULE 3

February 2012 CPI Duty Rate Changes

|  |  |
| --- | --- |
| **Column 1** | **Column 2** |
| **Customs Tariff Subheading** | **New Rates of Duty Operative from 1 February 2012** |
| 2206.00.75 | $44.11/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:$44.11/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 | $44.11/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:$44.11/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 | $7.56/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:$7.56/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 | $23.73/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:$23.73/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 | $31.05/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:$31.05/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 | $74.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$74.72/L of alcohol |
| 2206.00.99 | $74.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$74.72/L of alcohol |
| 2207.10.00 | 5%, and $74.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$74.72/L of alcohol  DCS:4%, and $74.72/L of alcohol DCT:5%, and $74.72/L of alcohol |

TABLE 1: CUSTOMS TARIFF ACT 1995: SCHEDULE 3

February 2012 CPI Duty Rate Changes

|  |  |
| --- | --- |
| **Column 1** | **Column 2** |
| **Customs Tariff Subheading** | **New Rates of Duty Operative from 1 February 2012** |
| 2208.20.10 | 5%, and $69.77/L of alcohol NZ/PG/FI/DC/LDC/SG:$69.77/L of alcohol DCS:3%, and $69.77/L of alcohol |
| 2208.20.90 | 5%, and $74.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$74.72/L of alcohol DCS:3%, and $74.72/L of alcohol |
| 2208.30.00 | 5%, and $74.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$74.72/L of alcohol DCS:3%, and $74.72/L of alcohol |
| 2208.40.00 | 5%, and $74.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$74.72/L of alcohol DCS:3%, and $74.72/L of alcohol |
| 2208.50.00 | 5%, and $74.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$74.72/L of alcohol DCS:3%, and $74.72/L of alcohol |
| 2208.60.00 | 5%, and $74.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$74.72/L of alcohol DCS:3%, and $74.72/L of alcohol |
| 2208.70.00 | 5%, and $74.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$74.72/L of alcohol DCS:3%, and $74.72/L of alcohol |
| 2208.90.20 | 5%, and $74.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$74.72/L of alcohol DCS:3%, and $74.72/L of alcohol |
| 2208.90.90 | 5%, and $74.72/L of alcohol NZ/PG/FI/DC/LDC/SG:$74.72/L of alcohol DCS:3%, and $74.72/L of alcohol |
| 2401.10.00 | $433.53/kg NZ/PG/FI/DC/LDC/SG:$433.53/kg |
| 2401.20.00 | $433.53/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$433.53/kg of tobacco content |
| 2401.30.00 | $433.53/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$433.53/kg of tobacco content |

TABLE 1: CUSTOMS TARIFF ACT 1995: SCHEDULE 3

February 2012 CPI Duty Rate Changes

|  |  |
| --- | --- |
| **Column 1** | **Column 2** |
| **Customs Tariff Subheading** | **New Rates of Duty Operative from 1 February 2012** |
| 2402.10.20 | $0.34681/stick NZ/PG/FI/DC/LDC/SG:$0.34681/stick |
| 2402.10.80 | $433.53/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$433.53/kg of tobacco content |
| 2402.20.20 | $0.34681/stick NZ/PG/FI/DC/LDC/SG:$0.34681/stick |
| 2402.20.80 | $433.53/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$433.53/kg of tobacco content |
| 2403.11.00 | $433.53/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$433.53/kg of tobacco content |
| 2403.19.10 | $0.34681/stick NZ/PG/FI/DC/LDC/SG:$0.34681/stick |
| 2403.19.90 | $433.53/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$433.53/kg of tobacco content |
| 2403.91.00 | $433.53/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$433.53/kg of tobacco content |
| 2403.99.80 | $433.53/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$433.53/kg of tobacco content |

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

February 2012 CPI Duty Rate Changes

|  |  |  |
| --- | --- | --- |
| **Column 1** | **Column 2** | **Column 3** |
| **Item** | **Customs Tariff Subheading** | **New Rates of Duty Operative from 1 February 2012** |
| 3 | 2203.00.61 | $37.86/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 | $44.11/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 | $44.11/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 | $7.56/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 | $23.73/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 | $31.05/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 | $74.72/L of alcohol |
| 8B | 2203.00.99 | $74.72/L of alcohol |
| 9 | 2204.10.23 | $74.72/L of alcohol |
| 10 | 2204.10.29 | $74.72/L of alcohol |
| 11 | 2204.10.83 | $74.72/L of alcohol |
| 12 | 2204.10.89 | $74.72/L of alcohol |
| 13 | 2204.21.30 | $74.72/L of alcohol |
| 14 | 2204.21.90 | $74.72/L of alcohol |
| 15 | 2204.29.30 | $74.72/L of alcohol |
| 16 | 2204.29.90 | $74.72/L of alcohol |
| 17 | 2205.10.30 | $74.72/L of alcohol |
| 18 | 2205.10.90 | $74.72/L of alcohol |
| 19 | 2205.90.30 | $74.72/L of alcohol |

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

February 2012 CPI Duty Rate Changes

|  |  |  |
| --- | --- | --- |
| **Column 1** | **Column 2** | **Column 3** |
| **Item** | **Customs Tariff Subheading** | **New Rates of Duty Operative from 1 February 2012** |
| 20 | 2205.90.90 | $74.72/L of alcohol |
| 20A | 2206.00.13 | $74.72/L of alcohol |
| 20B | 2206.00.14 | $74.72/L of alcohol |
| 20C | 2206.00.21 | $74.72/L of alcohol |
| 20D | 2206.00.22 | $74.72/L of alcohol |
| 20E | 2206.00.23 | $74.72/L of alcohol |
| 20F | 2206.00.24 | $74.72/L of alcohol |
| 21 | 2206.00.52 | $74.72/L of alcohol |
| 22 | 2206.00.59 | $74.72/L of alcohol |
| 23 | 2206.00.62 | $74.72/L of alcohol |
| 24 | 2206.00.69 | $74.72/L of alcohol |
| 25 | 2206.00.74 | $37.86/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 | $44.11/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 | $44.11/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 | $7.56/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 | $23.73/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 | $31.05/L of alcohol, calculated on that alcohol content  by which the percentage by volume of alcohol of the goods exceeds 1.15 |

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

February 2012 CPI Duty Rate Changes

|  |  |  |
| --- | --- | --- |
| **Column 1** | **Column 2** | **Column 3** |
| **Item** | **Customs Tariff Subheading** | **New Rates of Duty Operative from 1 February 2012** |
| 31 | 2206.00.92 | $74.72/L of alcohol |
| 32 | 2206.00.99 | $74.72/L of alcohol |
| 33 | 2207.10.00 | $74.72/L of alcohol |
| 35 | 2208.20.10 | $69.77/L of alcohol |
| 36 | 2208.20.90 | $74.72/L of alcohol |
| 37 | 2208.30.00 | $74.72/L of alcohol |
| 38 | 2208.40.00 | $74.72/L of alcohol |
| 39 | 2208.50.00 | $74.72/L of alcohol |
| 40 | 2208.60.00 | $74.72/L of alcohol |
| 41 | 2208.70.00 | $74.72/L of alcohol |
| 42 | 2208.90.20 | $74.72/L of alcohol |
| 43 | 2208.90.90 | $74.72/L of alcohol |
| 43A | 2401.10.00 | $433.53/kg |
| 44 | 2401.20.00 | $433.53/kg of tobacco content |
| 45 | 2401.30.00 | $433.53/kg of tobacco content |
| 46 | 2402.10.20 | $0.34681/stick |
| 47 | 2402.10.80 | $433.53/kg of tobacco content |
| 48 | 2402.20.20 | $0.34681/stick |
| 49 | 2402.20.80 | $433.53/kg of tobacco content |
| 50 | 2403.11.00 | $433.53/kg of tobacco content |
| 51 | 2403.19.10 | $0.34681/stick |
| 51A | 2403.19.90 | $433.53/kg of tobacco content |
| 52 | 2403.91.00 | $433.53/kg of tobacco content |
| 54 | 2403.99.80 | $433.53/kg of tobacco content |

TABLE 3: CUSTOMS TARIFF ACT 1995: SCHEDULE 6 (Thai originating goods) February 2012 CPI Duty Rate Changes

|  |  |  |
| --- | --- | --- |
| **Column 1** | **Column 2** | **Column 3** |
| **Item** | **Customs Tariff Subheading** | **New Rates of Duty Operative from 1 February 2012** |
| 6 | 2203.00.61 | $37.86/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 | $44.11/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 | $44.11/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 | $7.56/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 | $23.73/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 | $31.05/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 | $74.72/L of alcohol |
| 11B | 2203.00.99 | $74.72/L of alcohol |
| 12 | 2204.10.23 | $74.72/L of alcohol |
| 13 | 2204.10.29 | $74.72/L of alcohol |
| 14 | 2204.10.83 | $74.72/L of alcohol |
| 15 | 2204.10.89 | $74.72/L of alcohol |
| 16 | 2204.21.30 | $74.72/L of alcohol |
| 17 | 2204.21.90 | $74.72/L of alcohol |
| 18 | 2204.29.30 | $74.72/L of alcohol |
| 19 | 2204.29.90 | $74.72/L of alcohol |
| 20 | 2205.10.30 | $74.72/L of alcohol |

TABLE 3: CUSTOMS TARIFF ACT 1995: SCHEDULE 6 (Thai originating goods) February 2012 CPI Duty Rate Changes

|  |  |  |
| --- | --- | --- |
| **Column 1** | **Column 2** | **Column 3** |
| **Item** | **Customs Tariff Subheading** | **New Rates of Duty Operative from 1 February 2012** |
| 21 | 2205.10.90 | $74.72/L of alcohol |
| 22 | 2205.90.30 | $74.72/L of alcohol |
| 23 | 2205.90.90 | $74.72/L of alcohol |
| 23A | 2206.00.13 | $74.72/L of alcohol |
| 23B | 2206.00.14 | $74.72/L of alcohol |
| 23C | 2206.00.21 | $74.72/L of alcohol |
| 23D | 2206.00.22 | $74.72/L of alcohol |
| 23E | 2206.00.23 | $74.72/L of alcohol |
| 23F | 2206.00.24 | $74.72/L of alcohol |
| 24 | 2206.00.52 | $74.72/L of alcohol |
| 25 | 2206.00.59 | $74.72/L of alcohol |
| 26 | 2206.00.62 | $74.72/L of alcohol |
| 27 | 2206.00.69 | $74.72/L of alcohol |
| 28 | 2206.00.74 | $37.86/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 | $44.11/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 | $44.11/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 | $7.56/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 | $23.73/L of alcohol, calculated on that alcohol content  by which the percentage by volume of alcohol of the goods exceeds 1.15 |

TABLE 3: CUSTOMS TARIFF ACT 1995: SCHEDULE 6 (Thai originating goods) February 2012 CPI Duty Rate Changes

|  |  |  |
| --- | --- | --- |
| **Column 1** | **Column 2** | **Column 3** |
| **Item** | **Customs Tariff Subheading** | **New Rates of Duty Operative from 1 February 2012** |
| 33 | 2206.00.89 | $31.05/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 | $74.72/L of alcohol |
| 35 | 2206.00.99 | $74.72/L of alcohol |
| 36 | 2207.10.00 | $74.72/L of alcohol |
| 38 | 2208.20.10 | $69.77/L of alcohol |
| 39 | 2208.20.90 | $74.72/L of alcohol |
| 40 | 2208.30.00 | $74.72/L of alcohol |
| 41 | 2208.40.00 | $74.72/L of alcohol |
| 42 | 2208.50.00 | $74.72/L of alcohol |
| 43 | 2208.60.00 | $74.72/L of alcohol |
| 44 | 2208.70.00 | $74.72/L of alcohol |
| 45 | 2208.90.20 | $74.72/L of alcohol |
| 46 | 2208.90.90 | $74.72/L of alcohol |
| 46A | 2401.10.00 | $433.53/kg |
| 47 | 2401.20.00 | $433.53/kg of tobacco content |
| 48 | 2401.30.00 | $433.53/kg of tobacco content |
| 49 | 2402.10.20 | $0.34681/stick |
| 50 | 2402.10.80 | $433.53/kg of tobacco content |
| 51 | 2402.20.20 | $0.34681/stick |
| 52 | 2402.20.80 | $433.53/kg of tobacco content |
| 53 | 2403.11.00 | $433.53/kg of tobacco content |
| 54 | 2403.19.10 | $0.34681/stick |
| 54A | 2403.19.90 | $433.53/kg of tobacco content |
| 55 | 2403.91.00 | $433.53/kg of tobacco content |
| 57 | 2403.99.80 | $433.53/kg of tobacco content |

TABLE 4: CUSTOMS TARIFF ACT 1995: SCHEDULE 7 (Chilean originating goods) February 2012 CPI Duty Rate Changes

|  |  |  |
| --- | --- | --- |
| **Column 1** | **Column 2** | **Column 3** |
| **Item** | **Customs Tariff Subheading** | **New Rates of Duty Operative from 1 February 2012** |
| 5 | 2203.00.61 | $37.86/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 | $44.11/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 | $44.11/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 | $7.56/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 | $23.73/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 | $31.05/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 | $74.72/L of alcohol |
| 10B | 2203.00.99 | $74.72/L of alcohol |
| 11 | 2204.10.23 | $74.72/L of alcohol |
| 12 | 2204.10.29 | $74.72/L of alcohol |
| 13 | 2204.10.83 | $74.72/L of alcohol |
| 14 | 2204.10.89 | $74.72/L of alcohol |
| 15 | 2204.21.30 | $74.72/L of alcohol |
| 16 | 2204.21.90 | $74.72/L of alcohol |
| 17 | 2204.29.30 | $74.72/L of alcohol |
| 18 | 2204.29.90 | $74.72/L of alcohol |
| 19 | 2205.10.30 | $74.72/L of alcohol |

TABLE 4: CUSTOMS TARIFF ACT 1995: SCHEDULE 7 (Chilean originating goods) February 2012 CPI Duty Rate Changes

|  |  |  |
| --- | --- | --- |
| **Column 1** | **Column 2** | **Column 3** |
| **Item** | **Customs Tariff Subheading** | **New Rates of Duty Operative from 1 February 2012** |
| 20 | 2205.10.90 | $74.72/L of alcohol |
| 21 | 2205.90.30 | $74.72/L of alcohol |
| 22 | 2205.90.90 | $74.72/L of alcohol |
| 22A | 2206.00.13 | $74.72/L of alcohol |
| 22B | 2206.00.14 | $74.72/L of alcohol |
| 22C | 2206.00.21 | $74.72/L of alcohol |
| 22D | 2206.00.22 | $74.72/L of alcohol |
| 22E | 2206.00.23 | $74.72/L of alcohol |
| 22F | 2206.00.24 | $74.72/L of alcohol |
| 23 | 2206.00.52 | $74.72/L of alcohol |
| 24 | 2206.00.59 | $74.72/L of alcohol |
| 25 | 2206.00.62 | $74.72/L of alcohol |
| 26 | 2206.00.69 | $74.72/L of alcohol |
| 27 | 2206.00.74 | $37.86/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 | $44.11/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 | $44.11/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 | $7.56/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 | $23.73/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 2012 CPI Duty Rate Changes

|  |  |  |
| --- | --- | --- |
| **Column 1** | **Column 2** | **Column 3** |
| **Item** | **Customs Tariff Subheading** | **New Rates of Duty Operative from 1 February 2012** |
| 32 | 2206.00.89 | $31.05/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 | $74.72/L of alcohol |
| 34 | 2206.00.99 | $74.72/L of alcohol |
| 35 | 2207.10.00 | $74.72/L of alcohol |
| 37 | 2208.20.10 | $69.77/L of alcohol |
| 38 | 2208.20.90 | $74.72/L of alcohol |
| 39 | 2208.30.00 | $74.72/L of alcohol |
| 40 | 2208.40.00 | $74.72/L of alcohol |
| 41 | 2208.50.00 | $74.72/L of alcohol |
| 42 | 2208.60.00 | $74.72/L of alcohol |
| 43 | 2208.70.00 | $74.72/L of alcohol |
| 44 | 2208.90.20 | $74.72/L of alcohol |
| 45 | 2208.90.90 | $74.72/L of alcohol |
| 46 | 2401.10.00 | $433.53/kg |
| 47 | 2401.20.00 | $433.53/kg of tobacco content |
| 48 | 2401.30.00 | $433.53/kg of tobacco content |
| 49 | 2402.10.20 | $0.34681/stick |
| 50 | 2402.10.80 | $433.53/kg of tobacco content |
| 51 | 2402.20.20 | $0.34681/stick |
| 52 | 2402.20.80 | $433.53/kg of tobacco content |
| 53 | 2403.11.00 | $433.53/kg of tobacco content |
| 54 | 2403.19.10 | $0.34681/stick |
| 54A | 2403.19.90 | $433.53/kg of tobacco content |
| 55 | 2403.91.00 | $433.53/kg of tobacco content |
| 56 | 2403.99.80 | $433.53/kg of tobacco content |

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

February 2012 CPI Duty Rate Changes

|  |  |  |
| --- | --- | --- |
| **Column 1** | **Column 2** | **Column 3** |
| **Item** | **Customs Tariff Subheading** | **New Rates of Duty Operative from 1 February 2012** |
| 3 | 2203.00.61 | $37.86/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 | $44.11/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 | $44.11/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 | $7.56/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 | $23.73/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 | $31.05/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 | $74.72/L of alcohol |
| 10 | 2203.00.99 | $74.72/L of alcohol |
| 11 | 2204.10.23 | $74.72/L of alcohol |
| 12 | 2204.10.29 | $74.72/L of alcohol |
| 13 | 2204.10.83 | $74.72/L of alcohol |
| 14 | 2204.10.89 | $74.72/L of alcohol |
| 15 | 2204.21.30 | $74.72/L of alcohol |
| 16 | 2204.21.90 | $74.72/L of alcohol |
| 17 | 2204.29.30 | $74.72/L of alcohol |
| 18 | 2204.29.90 | $74.72/L of alcohol |
| 19 | 2205.10.30 | $74.72/L of alcohol |

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

February 2012 CPI Duty Rate Changes

|  |  |  |
| --- | --- | --- |
| **Column 1** | **Column 2** | **Column 3** |
| **Item** | **Customs Tariff Subheading** | **New Rates of Duty Operative from 1 February 2012** |
| 20 | 2205.10.90 | $74.72/L of alcohol |
| 21 | 2205.90.30 | $74.72/L of alcohol |
| 22 | 2205.90.90 | $74.72/L of alcohol |
| 23 | 2206.00.13 | $74.72/L of alcohol |
| 24 | 2206.00.14 | $74.72/L of alcohol |
| 25 | 2206.00.21 | $74.72/L of alcohol |
| 26 | 2206.00.22 | $74.72/L of alcohol |
| 27 | 2206.00.23 | $74.72/L of alcohol |
| 28 | 2206.00.24 | $74.72/L of alcohol |
| 29 | 2206.00.52 | $74.72/L of alcohol |
| 30 | 2206.00.59 | $74.72/L of alcohol |
| 31 | 2206.00.62 | $74.72/L of alcohol |
| 32 | 2206.00.69 | $74.72/L of alcohol |
| 33 | 2206.00.74 | $37.86/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 | $44.11/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 | $44.11/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 | $7.56/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 | $23.73/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 | $31.05/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 2012 CPI Duty Rate Changes

|  |  |  |
| --- | --- | --- |
| **Column 1** | **Column 2** | **Column 3** |
| **Item** | **Customs Tariff Subheading** | **New Rates of Duty Operative from 1 February 2012** |
| 39 | 2206.00.92 | $74.72/L of alcohol |
| 40 | 2206.00.99 | $74.72/L of alcohol |
| 41 | 2207.10.00 | $74.72/L of alcohol |
| 43 | 2208.20.10 | $69.77/L of alcohol |
| 44 | 2208.20.90 | $74.72/L of alcohol |
| 45 | 2208.30.00 | $74.72/L of alcohol |
| 46 | 2208.40.00 | $74.72/L of alcohol |
| 47 | 2208.50.00 | $74.72/L of alcohol |
| 48 | 2208.60.00 | $74.72/L of alcohol |
| 49 | 2208.70.00 | $74.72/L of alcohol |
| 50 | 2208.90.20 | $74.72/L of alcohol |
| 51 | 2208.90.90 | $74.72/L of alcohol |
| 52 | 2401.10.00 | $433.53/kg |
| 53 | 2401.20.00 | $433.53/kg of tobacco content |
| 54 | 2401.30.00 | $433.53/kg of tobacco content |
| 55 | 2402.10.20 | $0.34681/stick |
| 56 | 2402.10.80 | $433.53/kg of tobacco content |
| 57 | 2402.20.20 | $0.34681/stick |
| 58 | 2402.20.80 | $433.53/kg of tobacco content |
| 59 | 2403.11.00 | $433.53/kg of tobacco content |
| 60 | 2403.19.10 | $0.34681/stick |
| 60A | 2403.19.90 | $433.53/kg of tobacco content |
| 61 | 2403.91.00 | $433.53/kg of tobacco content |
| 62 | 2403.99.80 | $433.53/kg of tobacco content |

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

February 2012 CPI Duty Rate Changes

|  |  |
| --- | --- |
| **Column 1** | **Column 2** |
| **Excise Tariff Item / Subitem** | **New Rates of Duty Operative from 1 February 2012** |
| **1** | **Beer** |
| 1.1 | $37.86 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 | $7.56 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 | $44.11 per litre of alcohol calculated on that alcohol content  by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 1.6 | $23.73 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 | $44.11 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods  exceeds 1.15 |
| 1.11 | $31.05 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 | $2.66 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods  exceeds 1.15 |
| 1.16 | $3.07 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 | $74.72 per litre of alcohol |
| **3** | **Spirits; Other excisable beverages exceeding 10% by volume of alcohol** |
| 3.1 | $69.77 per litre of alcohol |
| 3.2 | $74.72 per litre of alcohol |
| 3.10 | $74.72 per litre of alcohol |
| **5** | **Tobacco, cigars, cigarettes and snuff** |
| 5.1 | $0.34681 per stick |
| 5.5 | $433.53 per kilogram of tobacco content |