Australian Customs Notice 1997 10

**INDEXATION OF CERTAIN EXCISE AND CUSTOMS TARIFF RATES AND THE DIESEL FUEL REBATE**

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, tobacco and petroleum products will change on and from 3 February 1997. Tables 1 and 2 of the Attachment provide the new rates.

For this indexation, the provisions require that the December 1996 index number published by the Australian Statistician is to be divided by the previous highest December or June index number to determine the factor used to index the rates of duty. Accordingly, the December 1996 number (120.3) has been divided by the June 1996 number (119.8) to establish the indexation factor of 1.004.

Changes have also been made to the diesel fuel rebate rates declared in accordance with sub-section 78A(5A) of the Excise Act 1901 and sub-section 164(5A) of the Customs Act 1901. The new rates of diesel fuel rebate are declared on and from 3 February 1997 and are listed in Tables 3 and 4 in the Attachment.

Applicants for diesel fuel rebate are advised that the change to the declared rates will not affect the rate of rebate payable during February 1997.

Sub-sections 164(5AA) of the Customs Act and 78A(5AA) of the Excise Act determine the rate payable in respect of eligible diesel fuel. This rate is the average of the rates of rebate, declared by the Minister, which were in force on the last day of each of the 6 months immediately before the month in which the application for rebate was received by a Regional Director of Customs.

This average rate can change from month to month and the rate applicable to a particular claim is shown on the payment advice forwarded to applicants. Any inquiries concerning these changes should be directed to :

# for Excise Tariff Rates:-

Assistant Director,

Petroleum, Policy &amp; Initiatives Inland Revenue

Australian Customs Service CANBERRA ACT 2600

Phone: (06) 275 6101

**for Customs Tariff Rates:-** Senior Inspector,

Tariff Legislation

Tariff &amp; Valuation Australian Customs Service CANBERRA ACT 2600

Phone: (06) 275 6516

# for Diesel Fuel Rebate:-

Senior Inspector, Rebate &amp; Subsidy Inland Revenue

Australian Customs Service CANBERRA ACT 2600

Phone: (06) 275 6108

Excise Tariff reprint pages issued in connection with the changes are: E59-60, E62, E64-66

Customs Tariff reprint pages issued in connection with the changes are: 22/3, 22/5, 22/7, 22/9, 24/3, 27/3, 27/5

# Operative date: 3 February 1997

(J H Jeffery) National Manager INLAND REVENUE

for Chief Executive Officer CANBERRA ACT 2601

30 January 1997

(Inland Revenue C97/00672) (Tariff &amp; Valuation C97/00726)

**ATTACHMENT** to: ACN 97/10

TABLE 1: SCHEDULE TO THE EXCISE TARIFF ACT 1921

|  |  |  |
| --- | --- | --- |
| Excise tariff item | Substituted rate of duty |  |
|  |  |
| 1 (C) | $15.89 per litre of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |

|  |  |  |
| --- | --- | --- |
| 2 (A) | $31.59 per litre of alcohol |  |
| 2 (C) | $36.99 per litre of alcohol |
| 2 (D) | $36.99 per litre of alcohol |
| 2 (F) | $36.99 per litre of alcohol |
| 2 (G) (1) | $36.99 per litre of alcohol |
| 2 (G) (2) | $37.97 per litre of alcohol |
| 2 (H) (1) | $36.99 per litre of alcohol |
| 2 (H) (2) | $37.97 per litre of alcohol |
| 2 (O) | $37.97 per litre of alcohol |
| 6 | $84.27 per kilogram |
| 7 | $84.27 per kilogram |
| 8 | $84.27 per kilogram |
| 9 | $1.89 per kilogram |
| 11 (A) (3) (a) | $0.18003 per litre |
| 11 (A) (3) (b) | $0.36872 per litre |
| 11 (A) (3) (c) | $0.34697 per litre |
| 11 (B) (3) | $0.34697 per litre |
| 11 (C) (2) (a) | $0.36872 per litre |
| 11 (C) (2) (b) | $0.34697 per litre |
| 11 (D) | $0.01785 per litre |
| 11 (E) (2) | $0.34697 per litre |
| 11 (E) (3) | $0.07200 per litre |
| 11 (G) (2) (a) | $0.07200 per litre |
| 11 (G) (2) (b) | $0.34697 per litre |
| 11H2 | The rate that applies to goods classified to paragraph (E)(2) of this item |
| 11J2 | The rate that applies to goods classified to subparagraph (A)(3)(b) of this item |

**ATTACHMENT** to: ACN 97/10

TABLE 2: CUSTOMS TARIFF ACT 1995: SCHEDULE 3

Customs Tariff Subheading Rate - Substituted amount

2203.00.10

$15.89/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 NZ:$15.89/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 PNG:$15.89/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 FI:$15.89/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

DC:$15.89/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

2206.00.11

5%, and $37.97/L of alcohol

NZ:$37.97/L of alcohol

|  |  |  |
| --- | --- | --- |
|  | PNG:$37.97/L of alcohol |  |
| FI:$37.97/L of alcohol |
| DC:$37.97/L of alcohol |
| DCS:4%, and $37.97/L of alcohol |
| DCT:5% and $37.97/L of alcohol |
| 2206.00.12 | 5%, and $36.99/L of alcohol |
|  | NZ:$36.99/L of alcohol |
|  | PNG:$36.99/L of alcohol |
|  | FI:$36.99/L of alcohol |
|  | DC:$36.99/L of alcohol |
|  | DCS:3%, and $36.99/L of alcohol |

**ATTACHMENT** to: ACN 97/10

|  |  |  |
| --- | --- | --- |
| 2207.10.00 | 5%, and $37.97/L of alcohol |  |
|  | NZ:$37.97/L of alcohol |
|  | PNG:$37.97/L of alcohol |
|  | FI:$37.97/L of alcohol |
|  | DC:$37.97/L of alcohol |
|  | DCS:4%, and $37.97/L of alcohol |
|  | DCT:5%, and $37.97/L of alcohol |
| 2208.20.10 | 5%, and $31.59/L of alcohol |
|  | NZ:$31.59/L of alcohol |
|  | PNG:$31.59/L of alcohol |
|  | FI:$31.59/L of alcohol |
|  | DC:$31.59/L of alcohol |
|  | DCS:3%, and $31.59/L of alcohol |
| 2208.20.90 | 5%, and $36.99/L of alcohol |
|  | NZ:$36.99/L of alcohol |
|  | PNG:$36.99/L of alcohol |
|  | FI:$36.99/L of alcohol |
|  | DC:$36.99/L of alcohol |
|  | DCS:3%, and $36.99/L of alcohol |
| 2208.30.00 | 5%, and $36.99/L of alcohol |
|  | NZ:$36.99/L of alcohol |
|  | PNG:$36.99/L of alcohol |
|  | FI:$36.99/L of alcohol |
|  | DC:$36.99/L of alcohol |
|  | DCS:3%, and $36.99/L of alcohol |
| 2208.40.00 | 5%, and $36.99/L of alcohol |
|  | NZ:$36.99/L of alcohol |
|  | PNG:$36.99/L of alcohol |
|  | FI:$36.99/L of alcohol |
|  | DC:$36.99/L of alcohol |
|  | DCS:3%, and $36.99/L of alcohol |

**ATTACHMENT** to: ACN 97/10

2208.50.00 5%, and $36.99/L of alcohol

NZ:$36.99/L of alcohol

|  |  |  |
| --- | --- | --- |
|  | PNG:$36.99/L of alcohol |  |
| FI:$36.99/L of alcohol |
| DC:$36.99/L of alcohol |
| DCS:3%, and $36.99/L of alcohol |
| 2208.60.00 | 5%, and $36.99/L of alcohol |
|  | NZ:$36.99/L of alcohol |
|  | PNG:$36.99/L of alcohol |
|  | FI:$36.99/L of alcohol |
|  | DC:$36.99/L of alcohol |
|  | DCS:3%, and $36.99/L of alcohol |
| 2208.70.00 | 5%, and $36.99/L of alcohol |
|  | NZ:$36.99/L of alcohol |
|  | PNG:$36.99/L of alcohol |
|  | FI:$36.99/L of alcohol |
|  | DC:$36.99/L of alcohol |
|  | DCS:3%, and $36.99/L of alcohol |
| 2208.90.00 | 5%, and $36.99/L of alcohol |
|  | NZ:$36.99/L of alcohol |
|  | PNG:$36.99/L of alcohol |
|  | FI:$36.99/L of alcohol |
|  | DC:$36.99/L of alcohol |
|  | DCS:3%, and $36.99/L of alcohol |
| 2402.10.00 | $84.27/kg |
|  | NZ:$84.27/kg |
|  | PNG:$84.27/kg |
|  | FI:$84.27/kg |
|  | DC:$84.27/kg |
| 2402.20.00 | $84.27/kg |
|  | NZ:$84.27/kg |
|  | PNG:$84.27/kg |
|  | FI:$84.27/kg |
|  | DC:$84.27/kg |

**ATTACHMENT** to: ACN 97/10

2403.10.00 $84.27/kg

NZ:$84.27/kg PNG:$84.27/kg FI:$84.27/kg DC:$84.27/kg

2403.99.20 $1.89/kg

NZ:$1.89/kg PNG:$1.89/kg FI:$1.89/kg DC:$1.89/kg

2403.99.90 $84.27/kg

NZ:$84.27/kg PNG:$84.27/kg FI:$84.27/kg

DC:$84.27/kg

2707.50.11 $0.36872/L

NZ:$0.36872/L PNG:$0.36872/L FI:$0.36872/L DC:$0.36872/L

2707.50.19 $0.34697/L

NZ:$0.34697/L PNG:$0.34697/L FI:$0.34697/L DC:$0.34697/L

2710.00.12 $0.07200/L

NZ:$0.07200/L PNG:$0.07200/L FI:$0.07200/L DC:$0.07200/L

2710.00.19 $0.34697/L

NZ:$0.34697/L PNG:$0.34697/L FI:$0.34697/L DC:$0.34697/L

**ATTACHMENT** to: ACN 97/10

2710.00.20 $0.34697/L

NZ:$0.34697/L PNG:$0.34697/L FI:$0.34697/L DC:$0.34697/L

2710.00.30 $0.07200/L

NZ:$0.07200/L PNG:$0.07200/L FI:$0.07200/L DC:$0.07200/L

2710.00.40 $0.01785/L

NZ:$0.01785/L PNG:$0.01785/L FI:$0.01785/L DC:$0.01785/L

2710.00.51 $0.18003/L

NZ:$0.18003/L PNG:$0.18003/L FI:$0.18003/L DC:$0.18003/L

2710.00.52 $0.36872/L

NZ:$0.36872/L PNG:$0.36872/L FI:$0.36872/L

DC:$0.36872/L

2710.00.53 $0.34697/L

NZ:$0.34697/L PNG:$0.34697/L FI:$0.34697/L DC:$0.34697/L

**ATTACHMENT** to: ACN 97/10

TABLE 3: DECLARED DIESEL FUEL REBATE RATES

Sub-section 78A(5A) Excise Act 1901

|  |  |  |
| --- | --- | --- |
|  |  |  |
| USE FOR WHICH DIESEL FUEL PURCHASED | DECLARED RATE OF DIESEL FUEL REBATE |
| Mining Operations [as specified in paragraph 78A(1)(a)] | $0.32309 per litre |
|  |  |
| Primary Production [as specified in paragraph 78A(1)(aa)] | $0.34697 per litre |
|  |  |
| Residential Premises [as specified in paragraph 78A(1)(b)] | $0.26417 per litre |
|  |  |
| Hospitals, Nursing Homes and Other Institutions [as specified in paragraph 78A(1)(c)] | $0.26417 per litre |
|  |  |
| Homes for Aged Persons [as specified in paragraph 78A(1)(d)] | $0.26417 per litre |

ATTACHMENT to: ACN 97/10

TABLE 4: DECLARED DIESEL FUEL REBATE RATES

Sub-section 164(5A) Customs Act 1901

|  |  |  |
| --- | --- | --- |
|  |  |  |
| USE FOR WHICH DIESEL FUEL PURCHASED | DECLARED RATE OF DIESEL FUEL REBATE |
| Mining Operations [as specified in paragraph 164(1)(a)] | $0.32309 per litre |
|  |  |
| Primary Production [as specified in paragraph 164(1)(aa)] | $0.34697 per litre |
|  |  |
| Residential Premises [as specified in paragraph 164(1)(b)] | $0.26417 per litre |
|  |  |
| Hospitals, Nursing Homes and Other Institutions [as specified in paragraph 164(1)(c)] | $0.26417 per litre |
|  |  |
| Homes for Aged Persons [as specified in paragraph 164(1)(d)] | $0.26417 per litre |