Australian Customs Notice 1997 67

**INCREASE IN EXCISE AND CUSTOMS RATES OF DUTY FOR CERTAIN TOBACCO AND PETROLEUM PRODUCTS**

On 5 August 1997 the High Court of Australia decided that certain State Business Franchise Fees are an excise and cannot be imposed by the States and Territories.At the request and on behalf of the States and Territories, the Commonwealth will use its tax powers to collect the revenue that the States and Territories sought to collect under charges now of doubtful constitutional validity. This will be done by increasing the excise and customs rates applicable to certain tobacco and petroleum products. The new rates will operate on and from 7 August 1997.

All of the revenue collected by the Commonwealth under these arrangements will be returned to the States and Territories (after allowing for Commonwealth administrative costs). The Commonwealth is not increasing its revenue.Excise Tariff Notice No.3 (1997) and Customs Tariff Notice No.2 (1997) published in Special Commonwealth Gazette No. S313 of 6 August 1997, and Customs Tariff Notice No.3 (1997) published in Special Commonwealth Gazette No. S314 of 6 August 1997, detail alterations proposed to the Excise Tariff Act 1921 and Customs Tariff Act 1995 to apply the new excise and customs rates of duty.Tables 1 and 2 of the Attachment provide the new rates.

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

|  |  |
| --- | --- |
| Excise | E61 (R8), E63 (R12) and E65 (R14) |
| Customs | Chapter 24/3 (R.3), Chapter 27/3 (R.3) and Chapter 27/5 (R.5) |

Any enquiries concerning these changes should be directed to:

|  |  |
| --- | --- |
| for **Excise Tariff Rates**: | Senior Inspector, Warehousing Excise Branch  Australian Customs Service CANBERRA ACT 2600  Telephone: (06) 275 6826 |
|  |  |
| for **Customs Tariff Rates**: | Senior Inspector, Tariff Legislation Tariff, Valuation &amp; Origin Australian Customs Service CANBERRA ACT 2600  Telephone: (06) 275 6516 |
|  |  |

(J H Jeffery)

National Manager, Excise for Chief Executive Officer CANBERRA

7 August 1997

(Excise - C97/02165, C97/06827)

(Tariff, Valuation &amp; Origin - C97/06816) **ATTACHMENT**

to: ACN 97/67

**TABLE 1: SCHEDULE TO THE EXCISE TARIFF ACT 1921**

Column 2

Column 1

Excise tariff item Substituted rate of duty

1. $251.27 per kilogram
2. $251.27 per kilogram
3. $251.27 per kilogram

11 (A) (3) (b) $0.44972 per litre

11 (A) (3) (c) $0.42797 per litre

11 (B) (3) $0.42797 per litre

11 (C) (2) (a) $0.44972 per litre

11 (C) (2) (b) $0.42797 per litre

11 (E) (2) $0.42797 per litre

11 (G) (2) (b)

$0.42797 per litre

**ATTACHMENT** to: ACN 97/67

TABLE 2: CUSTOMS TARIFF ACT 1995: SCHEDULE 3

Column 2

Column 1

**Customs Tariff Subheading** Rate - Substituted amount

2402.10.00

$251.27/kg NZ:$251.27/kg PNG:$251.27/kg

FI:$251.27/kg DC:$251.27/kg

2402.20.00

$251.27/kg NZ:$251.27/kg PNG:$251.27/kg

FI:$251.27/kg DC:$251.27/kg

2403.10.00

$251.27/kg NZ:$251.27/kg PNG:$251.27/kg

FI:$251.27/kg DC:$251.27/kg

2403.99.90 $251.27/kg

NZ:$251.27/kg PNG:$251.27/kg

FI:$251.27/kg DC:$251.27/kg

2707.50.11

$0.44972/L NZ:$0.44972/L PNG:$0.44972/L FI:$0.44972/L DC:$0.44972/L

2707.50.19

$0.42797/L NZ:$0.42797/L PNG:$0.42797/L FI:$0.42797/L DC:$0.42797/L

2710.00.19

$0.42797/L NZ:$0.42797/L PNG:$0.42797/L FI:$0.42797/L DC:$0.42797/L

2710.00.20

$0.42797/L NZ:$0.42797/L PNG:$0.42797/L FI:$0.42797/L DC:$0.42797/L

2710.00.52

$0.44972/L NZ:$0.44972/L PNG:$0.44972/L FI:$0.44972/L

DC:$0.44972/L

2710.00.53

$0.42797/L NZ:$0.42797/L PNG:$0.42797/L

FI:$0.42797/L

DC:$0.42797/L