Australian Customs Notice 2001 04

**Indexation of Certain Excise and Customs Tariff Duty 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 (except "home brew"), tobacco, certain petroleum products including petroleum based oils and greases and their synthetic equivalents increased on 1 February 2001. The new rates are set out in Tables 1 and 2 of the Attachment to this Notice.

The rates of duty and excise listed in Tables 1 and 2 of the Attachment are indexed by multiplying the current rates by a factor. This factor is calculated by dividing the most recent index number by the previous highest December or June index number. Accordingly, the December 2000 index number (131.3) has been divided by the June 2000 number (126.2) to establish an indexation factor of 1.040. As this factor is more than one, current rates of excise and customs duty were increased by this factor.

Where rates of excise and customs duty are indexed, complementary increases in the rates of diesel fuel rebate are also made. These increases are effected by declarations under subsections 78A(5A) and 78A(5AAC) of the Excise Act 1901 and subsections 164(5A) and 164(5AAC) of the Customs Act 1901. The new declared rates of diesel fuel rebate were effective from 1 February 2001. These rates are listed in Tables 3, 4, 5 and 6 of the Attachment to this Notice.

Actual rates of rebate payable can differ from the declared rates because of the averaging provisions of the rebate legislation. The rate applicable to a particular claim is shown on the payment advice forwarded to claimants.

Any enquiries concerning these matters should be directed to:

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| for excise tariff rates: and diesel fuel rebate: | Michael Lloyd  Excise Policy and Legislation Australian Taxation Office CANBERRA ACT 2600  Ph: (02) 6216 8072 |
| for customs tariff rates: | Nick Blackaby Tariff Legislation  Australian Customs Service CANBERRA ACT 2600  Ph: (02) 6275 6506 |

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

Excise - E73 (R.7), E75 (R.7), E77 (R.9), E81 (R.11), E83 (R.14), E85 (R.15), E87 (R.12) and E91 (R.5).

Customs - Tariff Act Page 15 (R.8), 22/5 (R.11), 22/7 (R.10), 22/9 (R.10), 22/11 (R.2), 22/13 (R.2), 22/15 (R.2), 22/17 (R.2) 22/19 (R.2), 22/21 (R.2), 22/23 (R.2), 24/3 (R.12), 24/5 (R.8), 27/3 (R.13), 27/5 (R.15), 27/7 (R.12), 29/7 (R.8), 34/3 (R.4), 34/5 (R.3), 38/5 (R.3), 38/7 (R.9) and Schedule 4/19(R.7).

Tom Marshall

A/g National Manager Tariff

for

Chief Executive Officer

January 2001