

# AUSTRALIAN CUSTOMS NOTICE NO. 2002/06

**Indexation of Certain Excise and Customs Tariff Duty Rates – February 2002**

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, petroleum based oils and greases and their synthetic equivalents increased on 1 February 2002. The new rates are set out in Tables 1 and 2 of the Attachment 1 to this Notice.

The new rates of duty and excise listed in Tables 1 and 2 of Attachment 1 are indexed by multiplying the current rates by an indexation factor. This factor has been calculated by dividing the most recent index number by the previous highest December or June index number. Accordingly, the December 2001 index number (135.4) has been divided by the June 2001 index number (133.8) to establish an indexation factor of 1.012. As this factor is more than one, current rates of excise and customs duty will be increased by this factor.

As rates of excise and customs duty relating to petroleum fuels have not been adjusted, no amendment to the rates of diesel fuel rebate is necessary.

Any enquiries concerning these matters should be directed to: for excise tariff rates 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.10), E75 (R.10), E77 (R.11) and E91 (R.7).

Customs – 22/5 (R.13), 22/7 (R.13), 22/9 (R.13), 22/11 (R.4), 22/13 (R.4), 22/15 (R.4),

22/17 (R.5), 22/19 (R.5), 22/21 (R.4), 22/23 (R.4), 22/25 (R.1), 22/27 (R.1), 22/29 (R.1),

24/3 (R.14), 24/5 (R.10), 27/9 (R.11), 27/11 (R.1), 27/13 (R.1), 34/3 (R.7), 34/5 (R.6),

38/9 (R.5) and Schedule 4/23 (R.4).

Tom Marshall National Manager Tariff

for

Chief Executive Officer January 2002

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Excise Tariff Item Substituted Rate of Duty

1(C)(1)(a) $45.46 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

1(C)(1)(b) $38.59 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

1(C)(1)(c) $33.22 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

1(C)(2)(a) $16.46 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

1(C)(2)(b) $17.87 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

1(C)(2)(c) $23.39 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

1(D) $33.22 per litre of alcohol

2(A) $52.54 per litre of alcohol

2(C) $56.27 per litre of alcohol

2(D) $56.27 per litre of alcohol

2(F) $56.27 per litre of alcohol

2(G) $56.27 per litre of alcohol

2(H) $56.27 per litre of alcohol

2(O) $56.27 per litre of alcohol

6(A) $0.20893 per stick

6(B) $261.16 per kilogram tobacco content

7(A) $0.20893 per stick

7(B) $261.16 per kilogram tobacco content

8(A) $0.20893 per stick

8(B) $261.16 per kilogram tobacco content

9 $2.13 per kilogram

15(A) $0.05363 per litre

15(B) $0.05363 per litre

15(C) $0.05363 per kilogram

15(D) $0.05363 per kilogram

Customs Tariff Subheading/ Item

Rate – Substituted Amount

2203.00.31

2206.00.92

$33.22/L of alcohol NZ:$33.22/L of alcohol PNG:$33.22/L of alcohol FI:$33.22/L of alcohol DC:$33.22/L of alcohol

2203.00.39

2206.00.99

$56.27/L of alcohol NZ:$56.27/L of alcohol PNG:$56.27/L of alcohol FI:$56.27/L of alcohol DC:$56.27/L of alcohol

2203.00.61

2206.00.74

$45.46/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

NZ:$45.46/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

PNG:$45.46/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

FI:$45.46/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

DC:$45.46/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

2206.00.75

$38.59/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

NZ:$38.59/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

PNG:$38.59/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

FI:$38.59/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

DC:$38.59/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

2206.00.78

$33.22/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

NZ:$33.22/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

PNG:$33.22/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

FI:$33.22/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

DC:$33.22/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

2206.00.82

$16.46/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

NZ:$16.46/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

PNG:$16.46/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

FI:$16.46/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

DC:$16.46/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

2206.00.83

$17.87/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

NZ:$17.87/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

PNG:$17.87/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

FI:$17.87/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

DC:$17.87/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

2206.00.89

$23.39/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

NZ:$23.39/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

PNG:$23.39/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

FI:$23.39/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

DC:$23.39/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

2204.10.23

2206.00.52

5%, and $33.22/L of alcohol NZ:$33.22/L of alcohol PNG:$33.22/L of alcohol FI:$33.22/L of alcohol DC:$33.22/L of alcohol

DCS:4%, and $33.22/L of alcohol DCT:5%, and $33.22/L of alcohol

2204.10.29

2206.00.59

2207.10.00

5%, and $56.27/L of alcohol NZ:$56.27/L of alcohol PNG:$56.27/L of alcohol FI:$56.27/L of alcohol DC:$56.27/L of alcohol

DCS:4%, and $56.27/L of alcohol DCT:5%, and $56.27/L of alcohol

2204.10.83

2204.21.30

2204.29.30

2205.10.30

2205.90.30

5%, and $33.22/L of alcohol NZ:$33.22/L of alcohol PNG:$33.22/L of alcohol FI:$33.22/L of alcohol DC:$33.22/L of alcohol

2204.10.89

2204.21.90

2204.29.90

2205.10.90

2205.90.90

5%, and $56.27/L of alcohol NZ:$56.27/L of alcohol PNG:$56.27/L of alcohol FI:$56.27/L of alcohol DC:$56.27/L of alcohol

2206.00.62 5%, and $33.22/L of alcohol NZ:$33.22/L of alcohol PNG:$33.22/L of alcohol FI:$33.22/L of alcohol DC:$33.22/L of alcohol

DCS:3%, and $33.22/L of alcohol

2206.00.69

2208.20.90

2208.30.00

2208.40.00

2208.50.00

2208.60.00

2208.70.00

2208.90.90

5%, and $56.27/L of alcohol NZ:$56.27/L of alcohol PNG:$56.27/L of alcohol FI:$56.27/L of alcohol DC:$56.27/L of alcohol

DCS:3%, and $56.27/L of alcohol

2208.20.10 5%, and $52.54/L of alcohol NZ:$52.54/L of alcohol PNG:$52.54/L of alcohol FI:$52.54/L of alcohol DC:$52.54/L of alcohol

DCS:3%, and $52.54/L of alcohol

2208.90.20 5%, and $33.22/L of alcohol NZ:$33.22/L of alcohol PNG:$33.22/L of alcohol FI:$33.22/L of alcohol DC:$33.22/L of alcohol

DCS:3%, and $33.22/L of alcohol

2401.20.00

2401.30.00

2402.10.80

2402.20.80

2403.10.70

2403.91.00

2403.99.80

$261.16/kg of tobacco content NZ:$261.16/kg of tobacco content PNG:$261.16/kg of tobacco content FI:$261.16/kg of tobacco content DC:$261.16/kg of tobacco content

2402.10.20

2402.20.20

2403.10.30

$0.20893/stick NZ:$0.20893/stick PNG:$0.20893/stick FI:$0.20893/stick DC:$0.20893/stick

2403.99.20 $2.13/kg

NZ:$2.13/kg PNG:$2.13/kg FI:$2.13/kg DC:$2.13/kg

2710.19.91

2710.91.91

2710.99.91

3403.11.90

3403.19.90

3403.91.90

3403.99.90

3811.21.90

$0.05363/L NZ:$0.05363/L PNG:$0.05363/L FI:$0.05363/L DC:$0.05363/L

2710.19.92

2710.91.92

2710.99.92

3403.11.10

3403.19.10

3403.91.10

3403.99.10

3811.21.10

$0.05363/kg NZ:$0.05363/kg PNG:$0.05363/kg FI:$0.05363/kg DC:$0.05363/kg

3819.00.00 5%, and $0.05363/L NZ:$0.05363/L PNG:$0.05363/L FI:$0.05363/L DC:$0.05363/L

Item 50B in Part III of Schedule 4

3%, and $0.05363/L NZ:$0.05363/L PNG:$0.05363/L FI:$0.05363/L DC:$0.05363/L