

# AUSTRALIAN CUSTOMS NOTICE NO. 2002/47

**Indexation of Certain Excise and Customs Tariff Duty Rates – August 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 August 2002. The new rates are set out in Tables 1 and 2 of the Attachment to this Notice.

The new rates of excise and customs duty listed in Tables 1 and 2 of the Attachment are calculated 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 June 2002 index number (137.6) has been divided by the December 2001 number (135.4) to establish an indexation factor of 1.016. 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: Anthony Marchese

Excise Policy and Legislation Australian Taxation Office CANBERRA ACT 2600

Ph: 02 6216 8074

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.12), E75 (R.11), E77 (R.12) and E91 (R.9).

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Customs – 22/5 (R.14), 22/7 (R.15), 22/9 (R.15), 22/11 (R.5), 22/13 (R.5),

22/15 (R.5), 22/17 (R.6), 22/19 (R.7), 24/3 (R.15), 27/9 (R.12), 27/11 (R.2),

27/13 (R.2), 34/3 (R.8), 34/5 (R.7), 38/9 (R.6) and Schedule 4/23 (R.6).

Tom Marshall National Manager Tariff

for

Chief Executive Officer July 2002

# TABLE 1: SCHEDULE TO THE EXCISE TARIFF ACT 1921

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| **Column 1** | **Column 2** |
| Excise Tariff Item | Substituted Rate of Duty |
| 1(C)(1)(a) | $28.95 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) | $33.75 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) | $33.75 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) | $5.78 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) | $18.16 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) | $23.76 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) | $33.75 per litre of alcohol |
| 2(A) | $53.38 per litre of alcohol |
| 2(C) | $57.17 per litre of alcohol |
| 2(D) | $57.17 per litre of alcohol |
| 2(F) | $57.17 per litre of alcohol |
| 2(G) | $57.17 per litre of alcohol |
| 2(H) | $57.17 per litre of alcohol |
| 2(O) | $57.17 per litre of alcohol |
| 6(A) | $0.21227 per stick |
| 6(B) | $265.34 per kilogram tobacco content |
| 7(A) | $0.21227 per stick |
| 7(B) | $265.34 per kilogram tobacco content |
| 8(A) | $0.21227 per stick |
| 8(B) | $265.34 per kilogram tobacco content |
| 9 | $2.16 per kilogram |
| 15(A) | $0.05449 per litre |
| 15(B) | $0.05449 per litre |
| 15(C) | $0.05449 per kilogram |
| 15(D) | $0.05449 per kilogram |

**TABLE 2: CUSTOMS TARIFF ACT 1995: SCHEDULE 3 & SCHEDULE 4**

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| **Column 1** | **Column 2** |
| Customs Tariff Subheading/Item | Rate – Substituted Amount |
| 2203.00.31 | $33.75/L of alcohol NZ/PNG/FI/DC:$33.75/L of alcohol |
| 2203.00.39 | $57.17/L of alcohol NZ/PNG/FI/DC:$57.17/L of alcohol |
| 2203.00.61 | $28.95/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  NZ/PNG/FI/DC:$28.95/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 | $33.75/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  NZ/PNG/FI/DC:$33.75/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 | $33.75/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  NZ/PNG/FI/DC:$33.75/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 | $5.78/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  NZ/PNG/FI/DC:$5.78/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 | $18.16/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  NZ/PNG/FI/DC:$18.16/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |

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|  | **Table 2 cont.** |
| **Column 1** | **Column 2** |
| 2203.00.79 | $23.76/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  NZ/PNG/FI/DC:$23.76/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 | 5%, and $33.75/L of alcohol NZ/PNG/FI/DC:$33.75/L of alcohol DCS:4%, and $33.75/L of alcohol DCT:5%, and $33.75/L of alcohol |
| 2204.10.29 | 5%, and $57.17/L of alcohol NZ/PNG/FI/DC:$57.17/L of alcohol DCS:4%, and $57.17/L of alcohol DCT:5%, and $57.17/L of alcohol |
| 2204.10.83 | 5%, and $33.75/L of alcohol NZ/PNG/FI/DC:$33.75/L of alcohol |
| 2204.10.89 | 5%, and $57.17/L of alcohol NZ/PNG/FI/DC:$57.17/L of alcohol |
| 2204.21.30 | 5%, and $33.75/L of alcohol NZ/PNG/FI/DC:$33.75/L of alcohol |
| 2204.21.90 | 5%, and $57.17/L of alcohol NZ/PNG/FI/DC:$57.17/L of alcohol |
| 2204.29.30 | 5%, and $33.75/L of alcohol NZ/PNG/FI/DC:$33.75/L of alcohol |
| 2204.29.90 | 5%, and $57.17/L of alcohol NZ/PNG/FI/DC:$57.17/L of alcohol |
| 2205.10.30 | 5%, and $33.75/L of alcohol NZ/PNG/FI/DC:$33.75/L of alcohol |
| 2205.10.90 | 5%, and $57.17/L of alcohol NZ/PNG/FI/DC:$57.17/L of alcohol |
| 2205.90.30 | 5%, and $33.75/L of alcohol NZ/PNG/FI/DC:$33.75/L of alcohol |

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| **Table 2 cont.** |  |
| **Column 1** | **Column 2** |
| 2205.90.90 | 5%, and $57.17/L of alcohol NZ/PNG/FI/DC:$57.17/L of alcohol |
| 2206.00.52 | 5%, and $33.75/L of alcohol NZ/PNG/FI/DC:$33.75/L of alcohol DCS:4%, and $33.75/L of alcohol DCT:5%, and $33.75/L of alcohol |
| 2206.00.59 | 5%, and $57.17/L of alcohol NZ/PNG/FI/DC:$57.17/L of alcohol DCS:4%, and $57.17/L of alcohol DCT:5%, and $57.17/L of alcohol |
| 2206.00.62 | 5%, and $33.75/L of alcohol NZ/PNG/FI/DC:$33.75/L of alcohol DCS:3%, and $33.75/L of alcohol |
| 2206.00.69 | 5%, and $57.17/L of alcohol NZ/PNG/FI/DC:$57.17/L of alcohol DCS:3%, and $57.17/L of alcohol |
| 2206.00.74 | $28.95/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  NZ/PNG/FI/DC:$28.95/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 2206.00.75 | $33.75/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  NZ/PNG/FI/DC:$33.75/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 | $33.75/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  NZ/PNG/FI/DC:$33.75/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |

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|  | **Table 2 cont.** |
| **Column 1** | **Column 2** |
| 2206.00.82 | $5.78/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  NZ/PNG/FI/DC:$5.78/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 | $18.16/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  NZ/PNG/FI/DC:$18.16/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 | $23.76/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  NZ/PNG/FI/DC:$23.76/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 | $33.75/L of alcohol NZ/PNG/FI/DC:$33.75/L of alcohol |
| 2206.00.99 | $57.17/L of alcohol NZ/PNG/FI/DC:$57.17/L of alcohol |
| 2207.10.00 | 5%, and $57.17/L of alcohol NZ/PNG/FI/DC:$57.17/L of alcohol DCS:4%, and $57.17/L of alcohol DCT:5%, and $57.17/L of alcohol |
| 2208.20.10 | 5%, and $53.38/L of alcohol NZ/PNG/FI/DC:$53.38/L of alcohol DCS:3%, and $53.38/L of alcohol |
| 2208.20.90 | 5%, and $57.17/L of alcohol NZ/PNG/FI/DC:$57.17/L of alcohol DCS:3%, and $57.17/L of alcohol |
| 2208.30.00 | 5%, and $57.17/L of alcohol NZ/PNG/FI/DC:$57.17/L of alcohol DCS:3%, and $57.17/L of alcohol |

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| **Table 2 cont.** |  |
| **Column 1** | **Column 2** |
| 2208.40.00 | 5%, and $57.17/L of alcohol NZ/PNG/FI/DC:$57.17/L of alcohol DCS:3%, and $57.17/L of alcohol |
| 2208.50.00 | 5%, and $57.17/L of alcohol NZ/PNG/FI/DC:$57.17/L of alcohol DCS:3%, and $57.17/L of alcohol |
| 2208.60.00 | 5%, and $57.17/L of alcohol NZ/PNG/FI/DC:$57.17/L of alcohol DCS:3%, and $57.17/L of alcohol |
| 2208.70.00 | 5%, and $57.17/L of alcohol NZ/PNG/FI/DC:$57.17/L of alcohol DCS:3%, and $57.17/L of alcohol |
| 2208.90.20 | 5%, and $33.75/L of alcohol NZ/PNG/FI/DC:$33.75/L of alcohol DCS:3%, and $33.75/L of alcohol |
| 2208.90.90 | 5%, and $57.17/L of alcohol NZ/PNG/FI/DC:$57.17/L of alcohol DCS:3%, and $57.17/L of alcohol |
| 2401.20.00 | $265.34/kg of tobacco content NZ/PNG/FI/DC:$265.34/kg of tobacco content |
| 2401.30.00 | $265.34/kg of tobacco content NZ/PNG/FI/DC:$265.34/kg of tobacco content |
| 2402.10.20 | $0.21227/stick NZ/PNG/FI/DC:$0.21227/stick |
| 2402.10.80 | $265.34/kg of tobacco content NZ/PNG/FI/DC:$265.34/kg of tobacco content |
| 2402.20.20 | $0.21227/stick NZ/PNG/FI/DC:$0.21227/stick |
| 2402.20.80 | $265.34/kg of tobacco content NZ/PNG/FI/DC:$265.34/kg of tobacco content |

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|  | **Table 2 cont.** |
| **Column 1** | **Column 2** |
| 2403.10.30 | $0.21227/stick NZ/PNG/FI/DC:$0.21227/stick |
| 2403.10.70 | $265.34/kg of tobacco content NZ/PNG/FI/DC:$265.34/kg of tobacco content |
| 2403.91.00 | $265.34/kg of tobacco content NZ/PNG/FI/DC:$265.34/kg of tobacco content |
| 2403.99.20 | $2.16/kg NZ/PNG/FI/DC:$2.16/kg |
| 2403.99.80 | $265.34/kg of tobacco content NZ/PNG/FI/DC:$265.34/kg of tobacco content |
| 2710.19.91 | $0.05449/L NZ/PNG/FI/DC:$0.05449/L |
| 2710.19.92 | $0.05449/kg NZ/PNG/FI/DC:$0.05449/kg |
| 2710.91.91 | $0.05449/L NZ/PNG/FI/DC:$0.05449/L |
| 2710.91.92 | $0.05449/kg NZ/PNG/FI/DC:$0.05449/kg |
| 2710.99.91 | $0.05449/L NZ/PNG/FI/DC:$0.05449/L |
| 2710.99.92 | $0.05449/kg NZ/PNG/FI/DC:$0.05449/kg |
| 3403.11.10 | $0.05449/kg NZ/PNG/FI/DC:$0.05449/kg |
| 3403.11.90 | $0.05449/L NZ/PNG/FI/DC:$0.05449/L |
| 3403.19.10 | $0.05449/kg NZ/PNG/FI/DC:$0.05449/kg |

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| **Table 2 cont.** |  |
| **Column 1** | **Column 2** |
| 3403.19.90 | $0.05449/L NZ/PNG/FI/DC:$0.05449/L |
| 3403.91.10 | $0.05449/kg NZ/PNG/FI/DC:$0.05449/kg |
| 3403.91.90 | $0.05449/L NZ/PNG/FI/DC:$0.05449/L |
| 3403.99.10 | $0.05449/kg NZ/PNG/FI/DC:$0.05449/kg |
| 3403.99.90 | $0.05449/L NZ/PNG/FI/DC:$0.05449/L |
| 3811.21.10 | $0.05449/kg NZ/PNG/FI/DC:$0.05449/kg |
| 3811.21.90 | $0.05449/L NZ/PNG/FI/DC:$0.05449/L |
| 3819.00.00 | 5%, and $0.05449/L NZ/PNG/FI/DC:$0.05449/L |
| Item 50(1)(b) in Part III of Schedule 4 | 3%, and $0.05449/L NZ/PNG/FI/DC:$0.05449/L |