

# AUSTRALIAN CUSTOMS NOTICE NO. 2003/04

**Indexation of certain excise and customs tariff duty rates**

# – February 2003

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”) and tobacco increase on 1 February 2003. The new rates are set out in Tables 1 and 2 of the Attachment to this Notice.

As a result of a Government decision the indexation of customs rates of duty for those goods subject to the Product Stewardship Oil Levy has ceased. Relevant legislative amendments are contained in *Customs Tariff Amendment Act (No. 2) 2002.*

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 December 2002 index number (139.5) has been divided by the June 2002 number (137.6) to establish an indexation factor of 1.014. As this factor is more than one, current rates of excise and customs duty will be increased by this factor.

Any enquiries concerning these matters should be directed to: for excise tariff rates: Assistant Director

Legal and Technical Support Excise

Australian Taxation Office CANBERRA ACT 2600

Ph: 02 621 68703

for customs tariff rates: Manager

Tariff Legislation & External Review Australian Customs Service CANBERRA ACT 2600

Ph: 02 627 56486

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Tariff pages to be issued in connection with these changes are: Excise – E73 (R.13), E75 (R.13) and E77 (R.13).

Customs – 22/5 (R.15), 22/7 (R.16), 22/9 (R.16), 22/11 (R.6), 22/13 (R.6),

22/15 (R.6), 22/17 (R.8), 22/19 (R.8) and 24/3 (R.16).

Ken Riordan National Manager Trade

for

Chief Executive Officer January 2003

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

**Column 1 Column 2**

Excise Tariff Item Substituted Rate of Duty

1(C)(1)(a) $29.36 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) $34.22 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)(1)(c) $34.22 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) $5.86 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) $18.41 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) $24.09 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) $34.22 per litre of alcohol

2(A) $54.13 per litre of alcohol

2(C) $57.97 per litre of alcohol

2(D) $57.97 per litre of alcohol

2(F) $57.97 per litre of alcohol

2(G) $57.97 per litre of alcohol

2(H) $57.97 per litre of alcohol

2(O) $57.97 per litre of alcohol

6(A) $0.21524 per stick

6(B) $269.05 per kilogram tobacco content

7(A) $0.21524 per stick

7(B) $269.05 per kilogram tobacco content

8(A) $0.21524 per stick

8(B) $269.05 per kilogram tobacco content

9 $2.19 per kilogram

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

**Column 1 Column 2**

Customs Tariff Subheading

Rate – Substituted Amount

2203.00.31 $34.22/L of alcohol NZ/PNG/FI/DC:$34.22/L of alcohol

2203.00.39 $57.97/L of alcohol NZ/PNG/FI/DC:$57.97/L of alcohol

2203.00.61 $29.36/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:$29.36/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 $34.22/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:$34.22/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

2203.00.69 $34.22/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:$34.22/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 $5.86/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:$5.86/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 $18.41/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:$18.41/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

**Table 2 cont.**

**Column 1 Column 2**

2203.00.79 $24.09/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:$24.09/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 $34.22/L of alcohol NZ/PNG/FI/DC:$34.22/L of alcohol DCS:4%, and $34.22/L of alcohol DCT:5%, and $34.22/L of alcohol

2204.10.29 5%, and $57.97/L of alcohol NZ/PNG/FI/DC:$57.97/L of alcohol DCS:4%, and $57.97/L of alcohol DCT:5%, and $57.97/L of alcohol

2204.10.83 5%, and $34.22/L of alcohol NZ/PNG/FI/DC:$34.22/L of alcohol

2204.10.89 5%, and $57.97/L of alcohol NZ/PNG/FI/DC:$57.97/L of alcohol

2204.21.30 5%, and $34.22/L of alcohol NZ/PNG/FI/DC:$34.22/L of alcohol

2204.21.90 5%, and $57.97/L of alcohol NZ/PNG/FI/DC:$57.97/L of alcohol

2204.29.30 5%, and $34.22/L of alcohol NZ/PNG/FI/DC:$34.22/L of alcohol

2204.29.90 5%, and $57.97/L of alcohol NZ/PNG/FI/DC:$57.97/L of alcohol

2205.10.30 5%, and $34.22/L of alcohol NZ/PNG/FI/DC:$34.22/L of alcohol

2205.10.90 5%, and $57.97/L of alcohol NZ/PNG/FI/DC:$57.97/L of alcohol

2205.90.30 5%, and $34.22/L of alcohol NZ/PNG/FI/DC:$34.22/L of alcohol

**Table 2 cont.**

**Column 1 Column 2**

2205.90.90 5%, and $57.97/L of alcohol NZ/PNG/FI/DC:$57.97/L of alcohol

2206.00.52 5%, and $34.22/L of alcohol NZ/PNG/FI/DC:$34.22/L of alcohol DCS:4%, and $34.22/L of alcohol DCT:5%, and $34.22/L of alcohol

2206.00.59 5%, and $57.97/L of alcohol NZ/PNG/FI/DC:$57.97/L of alcohol DCS:4%, and $57.97/L of alcohol DCT:5%, and $57.97/L of alcohol

2206.00.62 5%, and $34.22/L of alcohol NZ/PNG/FI/DC:$34.22/L of alcohol DCS:3%, and $34.22/L of alcohol

2206.00.69 5%, and $57.97/L of alcohol NZ/PNG/FI/DC:$57.97/L of alcohol DCS:3%, and $57.97/L of alcohol

2206.00.74 $29.36/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:$29.36/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 $34.22/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:$34.22/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 $34.22/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:$34.22/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

**Table 2 cont.**

**Column 1 Column 2**

2206.00.82 $5.86/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:$5.86/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 $18.41/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:$18.41/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 $24.09/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:$24.09/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 $34.22/L of alcohol NZ/PNG/FI/DC:$34.22/L of alcohol

2206.00.99 $57.97/L of alcohol NZ/PNG/FI/DC:$57.97/L of alcohol

2207.10.00 5%, and $57.97/L of alcohol NZ/PNG/FI/DC:$57.97/L of alcohol DCS:4%, and $57.97/L of alcohol DCT:5%, and $57.97/L of alcohol

2208.20.10 5%, and $54.13/L of alcohol NZ/PNG/FI/DC:$54.13/L of alcohol DCS:3%, and $54.13/L of alcohol

2208.20.90 5%, and $57.97/L of alcohol NZ/PNG/FI/DC:$57.97/L of alcohol DCS:3%, and $57.97/L of alcohol

2208.30.00 5%, and $57.97/L of alcohol NZ/PNG/FI/DC:$57.97/L of alcohol DCS:3%, and $57.97/L of alcohol

**Table 2 cont.**

**Column 1 Column 2**

2208.40.00 5%, and $57.97/L of alcohol NZ/PNG/FI/DC:$57.97/L of alcohol DCS:3%, and $57.97/L of alcohol

2208.50.00 5%, and $57.97/L of alcohol NZ/PNG/FI/DC:$57.97/L of alcohol DCS:3%, and $57.97/L of alcohol

2208.60.00 5%, and $57.97/L of alcohol NZ/PNG/FI/DC:$57.97/L of alcohol DCS:3%, and $57.97/L of alcohol

2208.70.00 5%, and $57.97/L of alcohol NZ/PNG/FI/DC:$57.97/L of alcohol DCS:3%, and $57.97/L of alcohol

2208.90.20 5%, and $34.22/L of alcohol NZ/PNG/FI/DC:$34.22/L of alcohol DCS:3%, and $34.22/L of alcohol

2208.90.90 5%, and $57.97/L of alcohol NZ/PNG/FI/DC:$57.97/L of alcohol DCS:3%, and $57.97/L of alcohol

2401.20.00 $269.05/kg of tobacco content NZ/PNG/FI/DC:$269.05/kg of tobacco content

2401.30.00 $269.05/kg of tobacco content NZ/PNG/FI/DC:$269.05/kg of tobacco content

2402.10.20 $0.21524/stick

NZ/PNG/FI/DC:$0.21524/stick

2402.10.80 $269.05/kg of tobacco content NZ/PNG/FI/DC:$269.05/kg of tobacco content

2402.20.20 $0.21524/stick

NZ/PNG/FI/DC:$0.21524/stick

2402.20.80 $269.05/kg of tobacco content NZ/PNG/FI/DC:$269.05/kg of tobacco content

**Table 2 cont.**

**Column 1 Column 2**

2403.10.30 $0.21524/stick

NZ/PNG/FI/DC:$0.21524/stick

2403.10.70 $269.05/kg of tobacco content NZ/PNG/FI/DC:$269.05/kg of tobacco content

2403.91.00 $269.05/kg of tobacco content NZ/PNG/FI/DC:$269.05/kg of tobacco content

2403.99.20 $2.19/kg

NZ/PNG/FI/DC:$2.19/kg

2403.99.80 $269.05/kg of tobacco content NZ/PNG/FI/DC:$269.05/kg of tobacco content