

AUSTRALIAN CUSTOMS NOTICE NO. 2005/05

Indexation of certain excise and customs tariff duty rates – February 2005

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 increased on 1 February 2005. The new rates are set out in Tables 1, 2, 3 and 4 of the Attachment to this Notice. Note that the rates are applied to goods subject to indexation in new Schedules 5 (US originating goods) and 6 (Thai originating goods) (refer Tables 3 and 4 respectively).

The new rates of excise and customs duty listed in the Attachment are calculated by multiplying the current rates by an indexation factor. This factor is calculated by dividing the most recent index number by the previous highest December or June index number. Accordingly, the December 2004 index number (146.5) has been divided by the June 2004 index number (144.8) to establish an indexation factor of 1.012. As the indexation factor is more than one, current rates of excise and customs duty will be increased by the application of this factor.

Any inquiries concerning these matters should be directed to:

for excise tariff rates:

Assistant Director

Revenue Product Policy and Implementation Excise Business Line

Australian Taxation Office CWA House

Cnr Barry Drive and Moore Street CANBERRA ACT 2601

Ph: 02 6279 6722

for customs tariff rates: Manager

Tariff Legislation & External Review Australian Customs Service

5 Constitution Avenue

CANBERRA ACT 2601

Ph: 02 6275 6486

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

Schedule 3 - 22/5 (R.19), 22/7 (R.20), 22/9 (R.20), 22/11 (R.10), 22/13 (R.10), 22/15(R.10),

22/17 (R.12), 22/19 (R.12), 22/21 (R.9) and 24/3 (R.20); Schedule 5 - 5/1 (R.1), 5/3 (R.1);

Schedule 6 - 6/1 (R.1), 6/3 (R.1).



Please note that excise amendments are no longer available in hard copy through the Customs Amendments Service. To download a copy of the Excise Tariff Working Pages and By-laws from the internet go to the Australian Taxation Office’s Home page at http://ato.gov.au/print.asp?doc=/content/43127.htm and click on excise legislation and follow the prompts to the tariff pages.

Andrew Rice National Manager Trade Branch

for

Chief Executive Officer February 2005

# TABLE 1: SCHEDULE TO THE EXCISE TARIFF ACT 1921

**Column 1 Column 2**

# Excise Tariff Item New Rate of Duty operative from 1 February 2005

1(C)(1)(a) $30.86 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)(1)(b) $35.96 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) $35.96 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) $6.16 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)(b) $19.35 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) $25.32 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) $35.96 per litre of alcohol

2(A) $56.88 per litre of alcohol

2(C) $60.92 per litre of alcohol

2(D) $60.92 per litre of alcohol

2(F) $60.92 per litre of alcohol

2(G) $60.92 per litre of alcohol

2(H) $60.92 per litre of alcohol

2(O) $60.92 per litre of alcohol

6(A) $0.22621 per stick

6(B) $282.76 per kilogram tobacco content

7(A) $0.22621 per stick

7(B) $282.76 per kilogram tobacco content

8(A) $0.22621 per stick

8(B) $282.76 per kilogram tobacco content

9 $2.30 per kilogram

# TABLE 2: CUSTOMS TARIFF ACT 1995: SCHEDULE 3

**Column 1 Column 2**

# Customs Tariff Subheading New Rate of Duty operative from 1 February 2005

2203.00.31 $35.96/L of alcohol NZ/PG/FI/DC/LDC/SG:$35.96/L of alcohol

2203.00.39 $60.92/L of alcohol NZ/PG/FI/DC/LDC/SG:$60.92/L of alcohol

2203.00.61 $30.86/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

NZ/PG/FI/DC/LDC/SG:$30.86/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

2203.00.62 $35.96/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

NZ/PG/FI/DC/LDC/SG:$35.96/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 $35.96/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

NZ/PG/FI/DC/LDC/SG:$35.96/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 $6.16/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

NZ/PG/FI/DC/LDC/SG:$6.16/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 $19.35/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

NZ/PG/FI/DC/LDC/SG:$19.35/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 $25.32/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

NZ/PG/FI/DC/LDC/SG:$25.32/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

# Column 1 Column 2

2204.10.23 5%, and $35.96/L of alcohol NZ/PG/FI/DC/LDC/SG:$35.96/L of alcohol DCS:4%, and $35.96/L of alcohol DCT:5%, and $35.96/L of alcohol

2204.10.29 5%, and $60.92/L of alcohol NZ/PG/FI/DC/LDC/SG:$60.92/L of alcohol DCS:4%, and $60.92/L of alcohol DCT:5%, and $60.92/L of alcohol

2204.10.83 5%, and $35.96/L of alcohol NZ/PG/FI/DC/LDC/SG:$35.96/L of alcohol

2204.10.89 5%, and $60.92/L of alcohol NZ/PG/FI/DC/LDC/SG:$60.92/L of alcohol

2204.21.30 5%, and $35.96/L of alcohol NZ/PG/FI/DC/LDC/SG:$35.96/L of alcohol

2204.21.90 5%, and $60.92/L of alcohol NZ/PG/FI/DC/LDC/SG:$60.92/L of alcohol

2204.29.30 5%, and $35.96/L of alcohol NZ/PG/FI/DC/LDC/SG:$35.96/L of alcohol

2204.29.90 5%, and $60.92/L of alcohol NZ/PG/FI/DC/LDC/SG:$60.92/L of alcohol

2205.10.30 5%, and $35.96/L of alcohol NZ/PG/FI/DC/LDC/SG:$35.96/L of alcohol

2205.10.90 5%, and $60.92/L of alcohol NZ/PG/FI/DC/LDC/SG:$60.92/L of alcohol

2205.90.30 5%, and $35.96/L of alcohol NZ/PG/FI/DC/LDC/SG:$35.96/L of alcohol

2205.90.90 5%, and $60.92/L of alcohol NZ/PG/FI/DC/LDC/SG:$60.92/L of alcohol

2206.00.52 5%, and $35.96/L of alcohol NZ/PG/FI/DC/LDC/SG:$35.96/L of alcohol DCS:4%, and $35.96/L of alcohol DCT:5%, and $35.96/L of alcohol

2206.00.59 5%, and $60.92/L of alcohol NZ/PG/FI/DC/LDC/SG:$60.92/L of alcohol DCS:4%, and $60.92/L of alcohol DCT:5%, and $60.92/L of alcohol

# Column 1 Column 2

2206.00.62 5%, and $35.96/L of alcohol NZ/PG/FI/DC/LDC/SG:$35.96/L of alcohol DCS:3%, and $35.96/L of alcohol

2206.00.69 5%, and $60.92/L of alcohol NZ/PG/FI/DC/LDC/SG:$60.92/L of alcohol DCS:3%, and $60.92/L of alcohol

2206.00.74 $30.86/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

NZ/PG/FI/DC/LDC/SG:$30.86/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

2206.00.75 $35.96/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

NZ/PG/FI/DC/LDC/SG:$35.96/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 $35.96/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

NZ/PG/FI/DC/LDC/SG:$35.96/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

2206.00.82 $6.16/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

NZ/PG/FI/DC/LDC/SG:$6.16/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

2206.00.83 $19.35/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

NZ/PG/FI/DC/LDC/SG:$19.35/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 $25.32/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

NZ/PG/FI/DC/LDC/SG:$25.32/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

# Column 1 Column 2

2206.00.92 $35.96/L of alcohol NZ/PG/FI/DC/LDC/SG:$35.96/L of alcohol

2206.00.99 $60.92/L of alcohol NZ/PG/FI/DC/LDC/SG:$60.92/L of alcohol

2207.10.00 5%, and $60.92/L of alcohol NZ/PG/FI/DC/LDC/SG:$60.92/L of alcohol DCS:4%, and $60.92/L of alcohol DCT:5%, and $60.92/L of alcohol

2208.20.10 5%, and $56.88/L of alcohol NZ/PG/FI/DC/LDC/SG:$56.88/L of alcohol DCS:3%, and $56.88/L of alcohol

2208.20.90 5%, and $60.92/L of alcohol NZ/PG/FI/DC/LDC/SG:$60.92/L of alcohol DCS:3%, and $60.92/L of alcohol

2208.30.00 5%, and $60.92/L of alcohol NZ/PG/FI/DC/LDC/SG:$60.92/L of alcohol DCS:3%, and $60.92/L of alcohol

2208.40.00 5%, and $60.92/L of alcohol NZ/PG/FI/DC/LDC/SG:$60.92/L of alcohol DCS:3%, and $60.92/L of alcohol

2208.50.00 5%, and $60.92/L of alcohol NZ/PG/FI/DC/LDC/SG:$60.92/L of alcohol DCS:3%, and $60.92/L of alcohol

2208.60.00 5%, and $60.92/L of alcohol NZ/PG/FI/DC/LDC/SG:$60.92/L of alcohol DCS:3%, and $60.92/L of alcohol

2208.70.00 5%, and $60.92/L of alcohol NZ/PG/FI/DC/LDC/SG:$60.92/L of alcohol DCS:3%, and $60.92/L of alcohol

2208.90.20 5%, and $35.96/L of alcohol NZ/PG/FI/DC/LDC/SG:$35.96/L of alcohol DCS:3%, and $35.96/L of alcohol

2208.90.90 5%, and $60.92/L of alcohol NZ/PG/FI/DC/LDC/SG:$60.92/L of alcohol DCS:3%, and $60.92/L of alcohol

2401.20.00 $282.76/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$282.76/kg of tobacco content

# Column 1 Column 2

2401.30.00 $282.76/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$282.76/kg of tobacco content

2402.10.20 $0.22621/stick

NZ/PG/FI/DC/LDC/SG:$0.22621/stick

2402.10.80 $282.76/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$282.76/kg of tobacco content

2402.20.20 $0.22621/stick

NZ/PG/FI/DC/LDC/SG:$0.22621/stick

2402.20.80 $282.76/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$282.76/kg of tobacco content

2403.10.30 $0.22621/stick

NZ/PG/FI/DC/LDC/SG:$0.22621/stick

2403.10.70 $282.76/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$282.76/kg of tobacco content

2403.91.00 $282.76/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$282.76/kg of tobacco content

2403.99.20 $2.30/kg

NZ/PG/FI/DC/LDC/SG:$2.30/kg

2403.99.80 $282.76/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$282.76/kg of tobacco content

**Attachment to ACN No. 2005/05**

# TABLE 3: CUSTOMS TARIFF ACT 1995: SCHEDULE 5 (US originating goods)

|  |  |  |
| --- | --- | --- |
| **Column 1 Item** | **Column 2**  **Customs Tariff Subheading** | **Column 3**  **New Rate of Duty operative from 1 February 2005** |
| 1 | 2203.00.31 | $35.96/L of alcohol |
| 2 | 2203.00.39 | $60.92/L of alcohol |
| 3 | 2203.00.61 | $30.86/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 4 | 2203.00.62 | $35.96/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 5 | 2203.00.69 | $35.96/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 6 | 2203.00.71 | $6.16/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 7 | 2203.00.72 | $19.35/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 8 | 2203.00.79 | $25.32/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 9 | 2204.10.23 | $35.96/L of alcohol |
| 10 | 2204.10.29 | $60.92/L of alcohol |
| 11 | 2204.10.83 | $35.96/L of alcohol |
| 12 | 2204.10.89 | $60.92/L of alcohol |
| 13 | 2204.21.30 | $35.96/L of alcohol |
| 14 | 2204.21.90 | $60.92/L of alcohol |
| 15 | 2204.29.30 | $35.96/L of alcohol |
| 16 | 2204.29.90 | $60.92/L of alcohol |
| 17 | 2205.10.30 | $35.96/L of alcohol |
| 18 | 2205.10.90 | $60.92/L of alcohol |
| 19 | 2205.90.30 | $35.96/L of alcohol |
| 20 | 2205.90.90 | $60.92/L of alcohol |

|  |  |  |
| --- | --- | --- |
| **Column 1** | **Column 2** | **Column 3** |
| 21 | 2206.00.52 | $35.96/L of alcohol |
| 22 | 2206.00.59 | $60.92/L of alcohol |
| 23 | 2206.00.62 | $35.96/L of alcohol |
| 24 | 2206.00.69 | $60.92/L of alcohol |
| 25 | 2206.00.74 | $30.86/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 26 | 2206.00.75 | $35.96/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 27 | 2206.00.78 | $35.96/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 28 | 2206.00.82 | $6.16/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 29 | 2206.00.83 | $19.35/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 30 | 2206.00.89 | $25.32/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 31 | 2206.00.92 | $35.96/L of alcohol |
| 32 | 2206.00.99 | $60.92/L of alcohol |
| 33 | 2207.10.00 | $60.92/L of alcohol |
| 35 | 2208.20.10 | $56.88/L of alcohol |
| 36 | 2208.20.90 | $60.92/L of alcohol |
| 37 | 2208.30.00 | $60.92/L of alcohol |
| 38 | 2208.40.00 | $60.92/L of alcohol |
| 39 | 2208.50.00 | $60.92/L of alcohol |
| 40 | 2208.60.00 | $60.92/L of alcohol |

|  |  |  |
| --- | --- | --- |
| **Column 1** | **Column 2** | **Column 3** |
| 41 | 2208.70.00 | $60.92/L of alcohol |
| 42 | 2208.90.20 | $35.96/L of alcohol |
| 43 | 2208.90.90 | $60.92/L of alcohol |
| 44 | 2401.20.00 | $282.76/kg of tobacco content |
| 45 | 2401.30.00 | $282.76/kg of tobacco content |
| 46 | 2402.10.20 | $0.22621/stick |
| 47 | 2402.10.80 | $282.76/kg of tobacco content |
| 48 | 2402.20.20 | $0.22621/stick |
| 49 | 2402.20.80 | $282.76/kg of tobacco content |
| 50 | 2403.10.30 | $0.22621/stick |
| 51 | 2403.10.70 | $282.76/kg of tobacco content |
| 52 | 2403.91.00 | $282.76/kg of tobacco content |
| 53 | 2403.99.20 | $2.30/kg |
| 54 | 2403.99.80 | $282.76/kg of tobacco content |

**TABLE 4: CUSTOMS TARIFF ACT 1995: SCHEDULE 6 (Thai originating goods)**

|  |  |  |
| --- | --- | --- |
| **Column 1 Item** | **Column 2**  **Customs Tariff Subheading** | **Column 3**  **New Rate of Duty operative from 1 February 2005** |
| 4 | 2203.00.31 | $35.96/L of alcohol |
| 5 | 2203.00.39 | $60.92/L of alcohol |
| 6 | 2203.00.61 | $30.86/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 7 | 2203.00.62 | $35.96/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 8 | 2203.00.69 | $35.96/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 9 | 2203.00.71 | $6.16/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 10 | 2203.00.72 | $19.35/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 11 | 2203.00.79 | $25.32/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 12 | 2204.10.23 | $35.96/L of alcohol |
| 13 | 2204.10.29 | $60.92/L of alcohol |
| 14 | 2204.10.83 | $35.96/L of alcohol |
| 15 | 2204.10.89 | $60.92/L of alcohol |
| 16 | 2204.21.30 | $35.96/L of alcohol |
| 17 | 2204.21.90 | $60.92/L of alcohol |
| 18 | 2204.29.30 | $35.96/L of alcohol |
| 19 | 2204.29.90 | $60.92/L of alcohol |
| 20 | 2205.10.30 | $35.96/L of alcohol |

|  |  |  |
| --- | --- | --- |
| **Column 1** | **Column 2** | **Column 3** |
| 21 | 2205.10.90 | $60.92/L of alcohol |
| 22 | 2205.90.30 | $35.96/L of alcohol |
| 23 | 2205.90.90 | $60.92/L of alcohol |
| 24 | 2206.00.52 | $35.96/L of alcohol |
| 25 | 2206.00.59 | $60.92/L of alcohol |
| 26 | 2206.00.62 | $35.96/L of alcohol |
| 27 | 2206.00.69 | $60.92/L of alcohol |
| 28 | 2206.00.74 | $30.86/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 29 | 2206.00.75 | $35.96/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 30 | 2206.00.78 | $35.96/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 31 | 2206.00.82 | $6.16/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 32 | 2206.00.83 | $19.35/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 33 | 2206.00.89 | $25.32/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 34 | 2206.00.92 | $35.96/L of alcohol |
| 35 | 2206.00.99 | $60.92/L of alcohol |
| 36 | 2207.10.00 | $60.92/L of alcohol |
| 38 | 2208.20.10 | $56.88/L of alcohol |
| 39 | 2208.20.90 | $60.92/L of alcohol |
| 40 | 2208.30.00 | $60.92/L of alcohol |
| 41 | 2208.40.00 | $60.92/L of alcohol |
| 42 | 2208.50.00 | $60.92/L of alcohol |

|  |  |  |
| --- | --- | --- |
| **Column 1** | **Column 2** | **Column 3** |
| 43 | 2208.60.00 | $60.92/L of alcohol |
| 44 | 2208.70.00 | $60.92/L of alcohol |
| 45 | 2208.90.20 | $35.96/L of alcohol |
| 46 | 2208.90.90 | $60.92/L of alcohol |
| 47 | 2401.20.00 | $282.76/kg of tobacco content |
| 48 | 2401.30.00 | $282.76/kg of tobacco content |
| 49 | 2402.10.20 | $0.22621/stick |
| 50 | 2402.10.80 | $282.76/kg of tobacco content |
| 51 | 2402.20.20 | $0.22621/stick |
| 52 | 2402.20.80 | $282.76/kg of tobacco content |
| 53 | 2403.10.30 | $0.22621/stick |
| 54 | 2403.10.70 | $282.76/kg of tobacco content |
| 55 | 2403.91.00 | $282.76/kg of tobacco content |
| 56 | 2403.99.20 | $2.30/kg |
| 57 | 2403.99.80 | $282.76/kg of tobacco content |