

# AUSTRALIAN CUSTOMS NOTICE NO. 2006/13

**CEO Determination No. 2 2006**

# Customs Act (Strength of Alcoholic Beverages) Determination

Section 153AB of the *Customs Act 1901* (the Act) requires customs duty to be paid on an alcoholic beverage according to the labelled alcoholic strength of prescribed alcoholic beverages, even when the actual strength is less than the labelled strength. Section 153AC of the Act provides that the CEO may, in writing, determine rules for working out the strength of prescribed alcoholic beverages including the methods of testing, sampling and analysis.

*CEO Determination No. 2 of 2006 (Customs Act (Strength of Alcoholic Beverages) Determination)* establishes rules to govern the measurement of the strength of an imported alcoholic beverage and provides for permitted variations in labelled strength from the actual strength for determining the customs duty payable. It further sets out the permissible methods of testing, sampling and analysis.

*CEO Determination No. 2 of 2006 (Customs Act (Strength of Alcoholic Beverages) Determination)* came into effect for all alcoholic beverages entered or delivered into home consumption from the 11th July 2006.

Operators of warehouses licensed under section 79 of the Act are reminded that if they choose to change the equipment they use to measure alcoholic strength to use those methods now permitted in this Determination, then they need to advise the CEO of Customs within 30 days (see section 82(1)(e) of the Act).

For queries concerning this ACN, please contact Import Policy on telephone (02) 6275 6117.

Tim Chapman National Manager Cargo Branch CANBERRA ACT 21 July 2006

