

AUSTRALIAN CUSTOMS NOTICE NO. 2007/40

**Indexation of certain customs and excise tariff duty rates – August 2007**

The Australian Bureau of Statistics released the June Quarter 2007 Consumer Price

Index (CPI) figures on 25 July 2007. In accordance with the indexation provisions in section 19 of the *Customs Tariff Act 1995* and section 6A of the *Excise Tariff Act 1921*, the rates of customs and excise duties on spirits, beer (except “home brew”) and tobacco will increase on 1 August 2007. The new rates are set out in tables 1 to 4 of this Notice.

The new rates of customs and excise duty listed in those tables are calculated by multiplying the previous rates by an indexation factor. The indexation factor is calculated by dividing the most recent CPI number, i.e. the June Quarter 2007 number, by the previous highest December or June Quarter number occurring after December 1983. Accordingly, the

June 2007 index number (157.5) has been divided by the December 2006 index number (155.5) to establish an indexation factor of 1.013. As this factor is more than one, rates of customs and excise duty have been increased by the application of this factor.

Any inquiries concerning these matters should be directed to:

|  |  |
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| for customs duty rates:  Manager  Tariff Legislation  Australian Customs Service 5 Constitution Avenue  CANBERRA ACT 2601  Ph: 02 6275 6486 | for excise duty rates:  Director  Excise and Risk Advice Australian Taxation Office CWA House  Cnr Barry Drive and Moore Street CANBERRA ACT 2601  Ph: 02 6279 7440 |

Customs Tariff pages to be issued in connection with these changes are: Schedule 3

|  |  |  |  |
| --- | --- | --- | --- |
| 22/5 (R.26) | 22/11 (R.17) | 22/17 (R.19) | 24/3 (R.27) |
| 22/7 (R.27) | 22/13 (R.18) | 22/19 (R.20) |  |
| 22/9 (R.27) | 22/15 (R.17) | 22/21 (R.16) |  |

Schedule 5 Schedule 6

|  |  |
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| 5/1 (R.8)  5/3 (R.9) | 6/1 (R.7)  6/3 (R.8) |

The above tariff reprint pages will be issued in the week commencing 6 August 2007.

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 from the internet go to the Australian Taxation Office’s Home page at <http://law.ato.gov.au/pdf/schedule.pdf>.

Philomena Carnell National Manager Trade Services

for Chief Executive Officer 26 July 2007



# TABLE 1: CUSTOMS TARIFF ACT 1995: SCHEDULE 3

|  |  |
| --- | --- |
| **Column 1** | **Column 2** |
| **Customs Tariff Subheading** | **New Rate of Duty operative from 1 August 2007** |
| 2203.00.31 | $38.70/L of alcohol NZ/PG/FI/DC/LDC/SG:$38.70/L of alcohol |
| 2203.00.39 | $65.56/L of alcohol NZ/PG/FI/DC/LDC/SG:$65.56/L of alcohol |
| 2203.00.61 | $33.21/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:$33.21/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 | $38.70/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:$38.70/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 | $38.70/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:$38.70/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 | $6.63/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:$6.63/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 | $20.82/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:$20.82/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 | $27.24/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:$27.24/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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| --- | --- |
| **Column 1** | **Column 2** |
| 2204.10.23 | 5%, and $38.70/L of alcohol NZ/PG/FI/DC/LDC/SG:$38.70/L of alcohol DCS:4%, and $38.70/L of alcohol DCT:5%, and $38.70/L of alcohol |
| 2204.10.29 | 5%, and $65.56/L of alcohol NZ/PG/FI/DC/LDC/SG:$65.56/L of alcohol DCS:4%, and $65.56/L of alcohol DCT:5%, and $65.56/L of alcohol |
| 2204.10.83 | 5%, and $38.70/L of alcohol NZ/PG/FI/DC/LDC/SG:$38.70/L of alcohol |
| 2204.10.89 | 5%, and $65.56/L of alcohol NZ/PG/FI/DC/LDC/SG:$65.56/L of alcohol |
| 2204.21.30 | 5%, and $38.70/L of alcohol NZ/PG/FI/DC/LDC/SG:$38.70/L of alcohol |
| 2204.21.90 | 5%, and $65.56/L of alcohol NZ/PG/FI/DC/LDC/SG:$65.56/L of alcohol |
| 2204.29.30 | 5%, and $38.70/L of alcohol NZ/PG/FI/DC/LDC/SG:$38.70/L of alcohol |
| 2204.29.90 | 5%, and $65.56/L of alcohol NZ/PG/FI/DC/LDC/SG:$65.56/L of alcohol |
| 2205.10.30 | 5%, and $38.70/L of alcohol NZ/PG/FI/DC/LDC/SG:$38.70/L of alcohol |
| 2205.10.90 | 5%, and $65.56/L of alcohol NZ/PG/FI/DC/LDC/SG:$65.56/L of alcohol |
| 2205.90.30 | 5%, and $38.70/L of alcohol NZ/PG/FI/DC/LDC/SG:$38.70/L of alcohol |
| 2205.90.90 | 5%, and $65.56/L of alcohol NZ/PG/FI/DC/LDC/SG:$65.56/L of alcohol |
| 2206.00.52 | 5%, and $38.70/L of alcohol NZ/PG/FI/DC/LDC/SG:$38.70/L of alcohol DCS:4%, and $38.70/L of alcohol DCT:5%, and $38.70/L of alcohol |
| 2206.00.59 | 5%, and $65.56/L of alcohol NZ/PG/FI/DC/LDC/SG:$65.56/L of alcohol  DCS:4%, and $65.56/L of alcohol DCT:5%, and $65.56/L of alcohol |

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| --- | --- |
| **Column 1** | **Column 2** |
| 2206.00.62 | 5%, and $38.70/L of alcohol NZ/PG/FI/DC/LDC/SG:$38.70/L of alcohol DCS:3%, and $38.70/L of alcohol |
| 2206.00.69 | 5%, and $65.56/L of alcohol NZ/PG/FI/DC/LDC/SG:$65.56/L of alcohol DCS:3%, and $65.56/L of alcohol |
| 2206.00.74 | $33.21/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:$33.21/L of alcohol, calculated on that alcohol content by which the percentage by volume of |
| 2206.00.75 | alcohol of the goods exceeds 1.15  $38.70/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:$38.70/L of alcohol, calculated on that alcohol content by which the percentage by volume of |
| 2206.00.78 | alcohol of the goods exceeds 1.15  $38.70/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:$38.70/L of alcohol, calculated on that alcohol content by which the percentage by volume of |
| 2206.00.82 | alcohol of the goods exceeds 1.15  $6.63/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:$6.63/L of alcohol, calculated on that alcohol content by which the percentage by volume of |
| 2206.00.83 | alcohol of the goods exceeds 1.15  $20.82/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:$20.82/L of alcohol, calculated on that alcohol content by which the percentage by volume of |
| 2206.00.89 | alcohol of the goods exceeds 1.15  $27.24/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:$27.24/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 $38.70/L of alcohol NZ/PG/FI/DC/LDC/SG:$38.70/L of alcohol

2206.00.99 $65.56/L of alcohol NZ/PG/FI/DC/LDC/SG:$65.56/L of alcohol

2207.10.00 5%, and $65.56/L of alcohol NZ/PG/FI/DC/LDC/SG:$65.56/L of alcohol DCS:4%, and $65.56/L of alcohol DCT:5%, and $65.56/L of alcohol

2208.20.10 5%, and $61.21/L of alcohol NZ/PG/FI/DC/LDC/SG:$61.21/L of alcohol DCS:3%, and $61.21/L of alcohol

2208.20.90 5%, and $65.56/L of alcohol NZ/PG/FI/DC/LDC/SG:$65.56/L of alcohol DCS:3%, and $65.56/L of alcohol

2208.30.00 5%, and $65.56/L of alcohol NZ/PG/FI/DC/LDC/SG:$65.56/L of alcohol DCS:3%, and $65.56/L of alcohol

2208.40.00 5%, and $65.56/L of alcohol NZ/PG/FI/DC/LDC/SG:$65.56/L of alcohol DCS:3%, and $65.56/L of alcohol

2208.50.00 5%, and $65.56/L of alcohol NZ/PG/FI/DC/LDC/SG:$65.56/L of alcohol DCS:3%, and $65.56/L of alcohol

2208.60.00 5%, and $65.56/L of alcohol NZ/PG/FI/DC/LDC/SG:$65.56/L of alcohol DCS:3%, and $65.56/L of alcohol

2208.70.00 5%, and $65.56/L of alcohol NZ/PG/FI/DC/LDC/SG:$65.56/L of alcohol DCS:3%, and $65.56/L of alcohol

2208.90.20 5%, and $38.70/L of alcohol NZ/PG/FI/DC/LDC/SG:$38.70/L of alcohol DCS:3%, and $38.70/L of alcohol

2208.90.90 5%, and $65.56/L of alcohol NZ/PG/FI/DC/LDC/SG:$65.56/L of alcohol DCS:3%, and $65.56/L of alcohol

2401.10.00 $304.30/kg

NZ/PG/FI/DC/LDC/SG:$304.30/kg

2401.20.00 $304.30/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$304.30/kg of tobacco content

|  |  |
| --- | --- |
| **Column 1** | **Column 2** |
| 2401.30.00 | $304.30/kg of tobacco content |
|  | NZ/PG/FI/DC/LDC/SG:$304.30/kg of tobacco content |
| 2402.10.20 | $0.24343/stick NZ/PG/FI/DC/LDC/SG:$0.24343/stick |
| 2402.10.80 | $304.30/kg of tobacco content |
|  | NZ/PG/FI/DC/LDC/SG:$304.30/kg of tobacco content |
| 2402.20.20 | $0.24343/stick NZ/PG/FI/DC/LDC/SG:$0.24343/stick |
| 2402.20.80 | $304.30/kg of tobacco content |
|  | NZ/PG/FI/DC/LDC/SG:$304.30/kg of tobacco content |
| 2403.10.30 | $0.24343/stick NZ/PG/FI/DC/LDC/SG:$0.24343/stick |
| 2403.10.70 | $304.30/kg of tobacco content |
|  | NZ/PG/FI/DC/LDC/SG:$304.30/kg of tobacco content |
| 2403.91.00 | $304.30/kg of tobacco content |
|  | NZ/PG/FI/DC/LDC/SG:$304.30/kg of tobacco content |

2403.99.80 $304.30/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$304.30/kg of tobacco content

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| **TABLE 2: CUSTOMS TARIFF ACT 1995: SCHEDULE 5 (US originating goods)** | | |
| **Column** | **1 Column 2** | **Column 3** |
| **Item** | **Customs Tariff** | **New Rate of Duty operative from 1 August 2007** |
|  | **Subheading** |  |
| 1 | 2203.00.31 | $38.70/L of alcohol |
| 2 | 2203.00.39 | $65.56/L of alcohol |
| 3 | 2203.00.61 | $33.21/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 | $38.70/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 | $38.70/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 | $6.63/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 | $20.82/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 | $27.24/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 | $38.70/L of alcohol |
| 10 | 2204.10.29 | $65.56/L of alcohol |
| 11 | 2204.10.83 | $38.70/L of alcohol |
| 12 | 2204.10.89 | $65.56/L of alcohol |
| 13 | 2204.21.30 | $38.70/L of alcohol |
| 14 | 2204.21.90 | $65.56/L of alcohol |
| 15 | 2204.29.30 | $38.70/L of alcohol |
| 16 | 2204.29.90 | $65.56/L of alcohol |
| 17 | 2205.10.30 | $38.70/L of alcohol |
| 18 | 2205.10.90 | $65.56/L of alcohol |
| 19 | 2205.90.30 | $38.70/L of alcohol |
| 20 | 2205.90.90 | $65.56/L of alcohol |

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| --- | --- | --- |
| **Column** | **1 Column 2** | **Column 3** |
| 21 | 2206.00.52 | $38.70/L of alcohol |
| 22 | 2206.00.59 | $65.56/L of alcohol |
| 23 | 2206.00.62 | $38.70/L of alcohol |
| 24 | 2206.00.69 | $65.56/L of alcohol |
| 25 | 2206.00.74 | $33.21/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 | $38.70/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 | $38.70/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 | $6.63/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 | $20.82/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 | $27.24/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 | $38.70/L of alcohol |
| 32 | 2206.00.99 | $65.56/L of alcohol |
| 33 | 2207.10.00 | $65.56/L of alcohol |
| 35 | 2208.20.10 | $61.21/L of alcohol |
| 36 | 2208.20.90 | $65.56/L of alcohol |
| 37 | 2208.30.00 | $65.56/L of alcohol |
| 38 | 2208.40.00 | $65.56/L of alcohol |
| 39 | 2208.50.00 | $65.56/L of alcohol |

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| 40 | 2208.60.00 | $65.56/L of alcohol |

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| **Column 1** | **Column 2** | **Column 3** |
| 41 | 2208.70.00 | $65.56/L of alcohol |
| 42 | 2208.90.20 | $38.70/L of alcohol |
| 43 | 2208.90.90 $65.56/L of alcohol | |
| 43A | 2401.10.00 | $304.30/kg |
| 44 | 2401.20.00 | $304.30/kg of tobacco content |
| 45 | 2401.30.00 | $304.30/kg of tobacco content |
| 46 | 2402.10.20 $0.24343/stick | |
| 47 | 2402.10.80 | $304.30/kg of tobacco content |
| 48 | 2402.20.20 $0.24343/stick | |
| 49 | 2402.20.80 | $304.30/kg of tobacco content |
| 50 | 2403.10.30 $0.24343/stick | |
| 51 | 2403.10.70 | $304.30/kg of tobacco content |
| 52 | 2403.91.00 | $304.30/kg of tobacco content |

54 2403.99.80 $304.30/kg of tobacco content

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| **TABLE 3: CUSTOMS TARIFF ACT 1995: SCHEDULE 6 (Thai originating goods)** | | |
| **Column 1** | **Column 2 Column 3** | |
| **Item** | **Customs Tariff** | **New Rate of Duty operative from 1 August 2007** |
|  | **Subheading** |  |
| 4 | 2203.00.31 | $38.70/L of alcohol |
| 5 | 2203.00.39 $65.56/L of alcohol | |
| 6 | 2203.00.61 | $33.21/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 | $38.70/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 | $38.70/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 | $6.63/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 | $20.82/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 | $27.24/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 | $38.70/L of alcohol |
| 13 | 2204.10.29 | $65.56/L of alcohol |
| 14 | 2204.10.83 | $38.70/L of alcohol |
| 15 | 2204.10.89 | $65.56/L of alcohol |
| 16 | 2204.21.30 | $38.70/L of alcohol |
| 17 | 2204.21.90 | $65.56/L of alcohol |
| 18 | 2204.29.30 | $38.70/L of alcohol |
| 19 | 2204.29.90 | $65.56/L of alcohol |

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| --- | --- |
| 20 | 2205.10.30 $38.70/L of alcohol |

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| **Column 1** | **Column 2 Column 3** |
| 21 | 2205.10.90 $65.56/L of alcohol |
| 22 | 2205.90.30 $38.70/L of alcohol |
| 23 | 2205.90.90 $65.56/L of alcohol |
| 24 | 2206.00.52 $38.70/L of alcohol |
| 25 | 2206.00.59 $65.56/L of alcohol |
| 26 | 2206.00.62 $38.70/L of alcohol |
| 27 2206.00.69 $65.56/L of alcohol | |
| 28 | 2206.00.74 $33.21/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 $38.70/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 $38.70/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 $6.63/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 $20.82/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 $27.24/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 $38.70/L of alcohol |
| 35 | 2206.00.99 $65.56/L of alcohol |
| 36 | 2207.10.00 $65.56/L of alcohol |
| 38 | 2208.20.10 $61.21/L of alcohol |
| 39 | 2208.20.90 $65.56/L of alcohol |
| 40 | 2208.30.00 $65.56/L of alcohol |
| 41 | 2208.40.00 $65.56/L of alcohol |
| 42 2208.50.00 $65.56/L of alcohol | |

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| --- | --- | --- |
| **Column 1** | **Column 2** | **Column 3** |
| 43 | 2208.60.00 | $65.56/L of alcohol |
| 44 | 2208.70.00 | $65.56/L of alcohol |
| 45 | 2208.90.20 | $38.70/L of alcohol |
| 46 | 2208.90.90 | $65.56/L of alcohol |
| 46A | 2401.10.00 | $304.30/kg |
| 47 | 2401.20.00 | $304.30/kg of tobacco content |
| 48 | 2401.30.00 | $304.30/kg of tobacco content |
| 49 | 2402.10.20 | $0.24343/stick |
| 50 | 2402.10.80 | $304.30/kg of tobacco content |
| 51 | 2402.20.20 | $0.24343/stick |
| 52 | 2402.20.80 | $304.30/kg of tobacco content |
| 53 | 2403.10.30 | $0.24343/stick |
| 54 | 2403.10.70 | $304.30/kg of tobacco content |
| 55 | 2403.91.00 | $304.30/kg of tobacco content |

1. 2403.99.80 $304.30/kg of tobacco content

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| **TABLE 4: EXCISE TARIFF ACT 1921 - EXCISE ITEMS AFFECTED BY INDEXATION** | |
| **Column 1** | **Column 2** |
| **Excise Tariff Item / Subitem** | **New Rate of Duty operative from 1 August 2007** |
| **1** | **Beer** |
|  | 1.1 $33.21 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods |
|  | exceeds 1.15  1.2 $6.63 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods |
|  | exceeds 1.15  1.5 $38.70 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods |
|  | exceeds 1.15  1.6 $20.82 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods |
| exceeds 1.15  1.10 $38.70 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods | |
| exceeds 1.15  1.11 $27.24 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods | |
| exceeds 1.15  1.15 $2.33 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods | |
| exceeds 1.15  1.16 $2.69 per litre of alcohol calculated on that alcohol content by  which the percentage by volume of alcohol of the goods exceeds 1.15 | |
| **2** | **Other excisable beverages not exceeding 10% by volume of alcohol** |
|  | 2 $38.70 per litre of alcohol |
| **3** | **Spirits; Other excisable beverages exceeding 10% by volume of alcohol** |
|  | 3.1 $61.21 per litre of alcohol |
|  | 3.2 $65.56 per litre of alcohol |
| 3.10 $65.56 per litre of alcohol | |
| **5** | **Tobacco, cigars, cigarettes and snuff** |

* 1. $0.24343 per stick

5.5 $304.30 per kilogram of tobacco content