

AUSTRALIAN CUSTOMS NOTICE NO. 2008/38

**Indexation of certain customs and excise tariff duty rates – August 2008**

The Australian Bureau of Statistics released the June Quarter 2008 Consumer Price Index (CPI) figures on 23 July 2008. 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 certain spirits, beer and tobacco will increase on 1 August 2008. 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, *ie* the June Quarter 2008 number, by the previous highest December or June Quarter number occurring after December 1983. Accordingly, the June 2008 index number (164.6) has been divided by the December 2007 index number (160.1) to establish an indexation factor of 1.028. 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:

for customs duty rates:

Manager

Tariff Legislation

Australian Customs Service 5 Constitution Avenue

CANBERRA ACT 2601

Ph: (02) 6275 6385

for excise duty rates:

National Director

Excise Risk and Intelligence Australian Taxation Office Genge Street

CANBERRA ACT 2601

Ph: (02) 6216 6752

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

|  |  |  |
| --- | --- | --- |
| Schedule 3 |  | |
| 22/5 (R.29) | 22/11 (R.20) | 22/17 (R.22) 24/3 (R.29) |
| 22/7 (R.29) | 22/13 (R.21) | 22/19 (R.22) |
| 22/9 (R.30) | 22/15 (R.19) | 22/21 (R.19) |
| Schedule 5 5/1 (R.11)  5/3 (R.12) | Schedule 6 6/1 (R.10)  6/3 (R.11) |  |

The above tariff reprint pages will be issued in the week commencing 4 August 2008.

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, please go to the Australian Taxation Office’s web page at [www.ato.gov.au/businesses](http://www.ato.gov.au/businesses) and follow the prompts for Excise/Excise Essentials/Excise tariff rates.

Jennifer Reimitz

A/g National Manager Trade Services

for Chief Executive Officer 24 July 2008



2203.00.31 $68.54/L of alcohol NZ/PG/FI/DC/LDC/SG:$68.54/L of alcohol

2203.00.39 $68.54/L of alcohol NZ/PG/FI/DC/LDC/SG:$68.54/L of alcohol

2203.00.61 $34.72/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:$34.72/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 $40.46/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:$40.46/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 $40.46/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:$40.46/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 $6.93/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:$6.93/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 $21.76/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:$21.76/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 $28.48/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:$28.48/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 $68.54/L of alcohol NZ/PG/FI/DC/LDC/SG:$68.54/L of alcohol DCS:4%, and $68.54/L of alcohol DCT:5%, and $68.54/L of alcohol

2204.10.29 5%, and $68.54/L of alcohol NZ/PG/FI/DC/LDC/SG:$68.54/L of alcohol DCS:4%, and $68.54/L of alcohol DCT:5%, and $68.54/L of alcohol

2204.10.83 5%, and $68.54/L of alcohol NZ/PG/FI/DC/LDC/SG:$68.54/L of alcohol

2204.10.89 5%, and $68.54/L of alcohol NZ/PG/FI/DC/LDC/SG:$68.54/L of alcohol

2204.21.30 5%, and $68.54/L of alcohol NZ/PG/FI/DC/LDC/SG:$68.54/L of alcohol

2204.21.90 5%, and $68.54/L of alcohol NZ/PG/FI/DC/LDC/SG:$68.54/L of alcohol

2204.29.30 5%, and $68.54/L of alcohol NZ/PG/FI/DC/LDC/SG:$68.54/L of alcohol

2204.29.90 5%, and $68.54/L of alcohol NZ/PG/FI/DC/LDC/SG:$68.54/L of alcohol

2205.10.30 5%, and $68.54/L of alcohol NZ/PG/FI/DC/LDC/SG:$68.54/L of alcohol

2205.10.90 5%, and $68.54/L of alcohol NZ/PG/FI/DC/LDC/SG:$68.54/L of alcohol

2205.90.30 5%, and $68.54/L of alcohol NZ/PG/FI/DC/LDC/SG:$68.54/L of alcohol

2205.90.90 5%, and $68.54/L of alcohol NZ/PG/FI/DC/LDC/SG:$68.54/L of alcohol

2206.00.52 5%, and $68.54/L of alcohol NZ/PG/FI/DC/LDC/SG:$68.54/L of alcohol DCS:4%, and $68.54/L of alcohol DCT:5%, and $68.54/L of alcohol

2206.00.59 5%, and $68.54/L of alcohol NZ/PG/FI/DC/LDC/SG:$68.54/L of alcohol DCS:4%, and $68.54/L of alcohol DCT:5%, and $68.54/L of alcohol

2206.00.62 5%, and $68.54/L of alcohol NZ/PG/FI/DC/LDC/SG:$68.54/L of alcohol DCS:3%, and $68.54/L of alcohol

2206.00.69 5%, and $68.54/L of alcohol NZ/PG/FI/DC/LDC/SG:$68.54/L of alcohol DCS:3%, and $68.54/L of alcohol

2206.00.74 $34.72/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:$34.72/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 $40.46/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:$40.46/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 $40.46/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:$40.46/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 $6.93/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:$6.93/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 $21.76/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:$21.76/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

2206.00.89 $28.48/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:$28.48/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 $68.54/L of alcohol NZ/PG/FI/DC/LDC/SG:$68.54/L of alcohol

2206.00.99 $68.54/L of alcohol NZ/PG/FI/DC/LDC/SG:$68.54/L of alcohol

2207.10.00 5%, and $68.54/L of alcohol NZ/PG/FI/DC/LDC/SG:$68.54/L of alcohol DCS:4%, and $68.54/L of alcohol DCT:5%, and $68.54/L of alcohol

2208.20.10 5%, and $63.99/L of alcohol NZ/PG/FI/DC/LDC/SG:$63.99/L of alcohol DCS:3%, and $63.99/L of alcohol

2208.20.90 5%, and $68.54/L of alcohol NZ/PG/FI/DC/LDC/SG:$68.54/L of alcohol DCS:3%, and $68.54/L of alcohol

2208.30.00 5%, and $68.54/L of alcohol NZ/PG/FI/DC/LDC/SG:$68.54/L of alcohol DCS:3%, and $68.54/L of alcohol

2208.40.00 5%, and $68.54/L of alcohol NZ/PG/FI/DC/LDC/SG:$68.54/L of alcohol DCS:3%, and $68.54/L of alcohol

2208.50.00 5%, and $68.54/L of alcohol NZ/PG/FI/DC/LDC/SG:$68.54/L of alcohol DCS:3%, and $68.54/L of alcohol

2208.60.00 5%, and $68.54/L of alcohol NZ/PG/FI/DC/LDC/SG:$68.54/L of alcohol DCS:3%, and $68.54/L of alcohol

2208.70.00 5%, and $68.54/L of alcohol NZ/PG/FI/DC/LDC/SG:$68.54/L of alcohol DCS:3%, and $68.54/L of alcohol

2208.90.20 5%, and $68.54/L of alcohol NZ/PG/FI/DC/LDC/SG:$68.54/L of alcohol DCS:3%, and $68.54/L of alcohol

2208.90.90 5%, and $68.54/L of alcohol NZ/PG/FI/DC/LDC/SG:$68.54/L of alcohol DCS:3%, and $68.54/L of alcohol

2401.10.00 $318.14/kg

NZ/PG/FI/DC/LDC/SG:$318.14/kg

|  |  |
| --- | --- |
| 2401.20.00 | $318.14/kg of tobacco content  NZ/PG/FI/DC/LDC/SG:$318.14/kg of tobacco content |
| 2401.30.00 | $318.14/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$318.14/kg of tobacco content |
| 2402.10.20 | $0.25450/stick NZ/PG/FI/DC/LDC/SG:$0.25450/stick |
| 2402.10.80 | $318.14/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$318.14/kg of tobacco content |
| 2402.20.20 | $0.25450/stick NZ/PG/FI/DC/LDC/SG:$0.25450/stick |
| 2402.20.80 | $318.14/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$318.14/kg of tobacco content |
| 2403.10.30 | $0.25450/stick NZ/PG/FI/DC/LDC/SG:$0.25450/stick |
| 2403.10.70 | $318.14/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$318.14/kg of tobacco content |
| 2403.91.00 | $318.14/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$318.14/kg of tobacco content |
| 2403.99.80 | $318.14/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$318.14/kg of tobacco content |

|  |  |  |
| --- | --- | --- |
| 1 | 2203.00.31 | $68.54/L of alcohol |
| 2 | 2203.00.39 | $68.54/L of alcohol |
| 3 | 2203.00.61 | $34.72/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 | $40.46/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 | $40.46/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 | $6.93/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 | $21.76/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 | $28.48/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 | $68.54/L of alcohol |
| 10 | 2204.10.29 | $68.54/L of alcohol |
| 11 | 2204.10.83 | $68.54/L of alcohol |
| 12 | 2204.10.89 | $68.54/L of alcohol |
| 13 | 2204.21.30 | $68.54/L of alcohol |
| 14 | 2204.21.90 | $68.54/L of alcohol |
| 15 | 2204.29.30 | $68.54/L of alcohol |
| 16 | 2204.29.90 | $68.54/L of alcohol |
| 17 | 2205.10.30 | $68.54/L of alcohol |
| 18 | 2205.10.90 | $68.54/L of alcohol |
| 19 | 2205.90.30 | $68.54/L of alcohol |

# TABLE 2: CUSTOMS TARIFF ACT 1995: SCHEDULE 5 (US originating goods)

**August 2008 CPI Duty Rate Changes**

|  |  |  |
| --- | --- | --- |
| **Column 1 Item** | **Column 2**  **Customs Tariff Subheading** | **Column 3**  **New Rate of Duty operative from 1 August 2008** |
| 20 | 2205.90.90 | $68.54/L of alcohol |
| 21 | 2206.00.52 | $68.54/L of alcohol |
| 22 | 2206.00.59 | $68.54/L of alcohol |
| 23 | 2206.00.62 | $68.54/L of alcohol |
| 24 | 2206.00.69 | $68.54/L of alcohol |
| 25 | 2206.00.74 | $34.72/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 | $40.46/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 | $40.46/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 | $6.93/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 | $21.76/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 | $28.48/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 | $68.54/L of alcohol |
| 32 | 2206.00.99 | $68.54/L of alcohol |
| 33 | 2207.10.00 | $68.54/L of alcohol |
| 35 | 2208.20.10 | $63.99/L of alcohol |
| 36 | 2208.20.90 | $68.54/L of alcohol |
| 37 | 2208.30.00 | $68.54/L of alcohol |
| 38 | 2208.40.00 | $68.54/L of alcohol |
| 39 | 2208.50.00 | $68.54/L of alcohol |

|  |  |  |
| --- | --- | --- |
| 40 | 2208.60.00 | $68.54/L of alcohol |
| 41 | 2208.70.00 | $68.54/L of alcohol |
| 42 | 2208.90.20 | $68.54/L of alcohol |
| 43 | 2208.90.90 | $68.54/L of alcohol |
| 43A | 2401.10.00 | $318.14/kg |
| 44 | 2401.20.00 | $318.14/kg of tobacco content |
| 45 | 2401.30.00 | $318.14/kg of tobacco content |
| 46 | 2402.10.20 | $0.25450/stick |
| 47 | 2402.10.80 | $318.14/kg of tobacco content |
| 48 | 2402.20.20 | $0.25450/stick |
| 49 | 2402.20.80 | $318.14/kg of tobacco content |
| 50 | 2403.10.30 | $0.25450/stick |
| 51 | 2403.10.70 | $318.14/kg of tobacco content |
| 52 | 2403.91.00 | $318.14/kg of tobacco content |
| 54 | 2403.99.80 | $318.14/kg of tobacco content |

|  |  |  |
| --- | --- | --- |
| 4 | 2203.00.31 | $68.54/L of alcohol |
| 5 | 2203.00.39 | $68.54/L of alcohol |
| 6 | 2203.00.61 | $34.72/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 | $40.46/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 | $40.46/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 | $6.93/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 | $21.76/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 | $28.48/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 | $68.54/L of alcohol |
| 13 | 2204.10.29 | $68.54/L of alcohol |
| 14 | 2204.10.83 | $68.54/L of alcohol |
| 15 | 2204.10.89 | $68.54/L of alcohol |
| 16 | 2204.21.30 | $68.54/L of alcohol |
| 17 | 2204.21.90 | $68.54/L of alcohol |
| 18 | 2204.29.30 | $68.54/L of alcohol |
| 19 | 2204.29.90 | $68.54/L of alcohol |
| 20 | 2205.10.30 | $68.54/L of alcohol |

# TABLE 3: CUSTOMS TARIFF ACT 1995: SCHEDULE 6 (Thai originating goods) August 2008 CPI Duty Rate Changes

|  |  |  |
| --- | --- | --- |
| **Column 1 Item** | **Column 2**  **Customs Tariff Subheading** | **Column 3**  **New Rate of Duty operative from 1 August 2008** |
| 21 | 2205.10.90 | $68.54/L of alcohol |
| 22 | 2205.90.30 | $68.54/L of alcohol |
| 23 | 2205.90.90 | $68.54/L of alcohol |
| 24 | 2206.00.52 | $68.54/L of alcohol |
| 25 | 2206.00.59 | $68.54/L of alcohol |
| 26 | 2206.00.62 | $68.54/L of alcohol |
| 27 | 2206.00.69 | $68.54/L of alcohol |
| 28 | 2206.00.74 | $34.72/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 | $40.46/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 | $40.46/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 | $6.93/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 | $21.76/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 | $28.48/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 | $68.54/L of alcohol |
| 35 | 2206.00.99 | $68.54/L of alcohol |
| 36 | 2207.10.00 | $68.54/L of alcohol |
| 38 | 2208.20.10 | $63.99/L of alcohol |
| 39 | 2208.20.90 | $68.54/L of alcohol |
| 40 | 2208.30.00 | $68.54/L of alcohol |

|  |  |  |
| --- | --- | --- |
| 41 | 2208.40.00 | $68.54/L of alcohol |
| 42 | 2208.50.00 | $68.54/L of alcohol |
| 43 | 2208.60.00 | $68.54/L of alcohol |
| 44 | 2208.70.00 | $68.54/L of alcohol |
| 45 | 2208.90.20 | $68.54/L of alcohol |
| 46 | 2208.90.90 | $68.54/L of alcohol |
| 46A | 2401.10.00 | $318.14/kg |
| 47 | 2401.20.00 | $318.14/kg of tobacco content |
| 48 | 2401.30.00 | $318.14/kg of tobacco content |
| 49 | 2402.10.20 | $0.25450/stick |
| 50 | 2402.10.80 | $318.14/kg of tobacco content |
| 51 | 2402.20.20 | $0.25450/stick |
| 52 | 2402.20.80 | $318.14/kg of tobacco content |
| 53 | 2403.10.30 | $0.25450/stick |
| 54 | 2403.10.70 | $318.14/kg of tobacco content |
| 55 | 2403.91.00 | $318.14/kg of tobacco content |
| 57 | 2403.99.80 | $318.14/kg of tobacco content |

**TABLE 4: EXCISE TARIFF ACT 1921 - EXCISE ITEMS AFFECTED BY INDEXATION**

# August 2008 CPI Duty Rate Changes

|  |  |  |
| --- | --- | --- |
| **Column 1**  **Excise Tariff Item / Subitem** |  | **Column 2**  **New Rate of Duty operative from 1 August 2008** |
| **1** | 1.1  1.2 | **Beer**  $34.72 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  $6.93 per litre of alcohol calculated on that alcohol content |
|  | 1.5 | by which the percentage by volume of alcohol of the goods  exceeds 1.15  $40.46 per litre of alcohol calculated on that alcohol content |
|  | 1.6 | by which the percentage by volume of alcohol of the goods  exceeds 1.15  $21.76 per litre of alcohol calculated on that alcohol content |
|  | 1.10 | by which the percentage by volume of alcohol of the goods  exceeds 1.15  $40.46 per litre of alcohol calculated on that alcohol content |
|  | 1.11 | by which the percentage by volume of alcohol of the goods  exceeds 1.15  $28.48 per litre of alcohol calculated on that alcohol content |
|  | 1.15 | by which the percentage by volume of alcohol of the goods  exceeds 1.15  $2.44 per litre of alcohol calculated on that alcohol content |
|  | 1.16 | by which the percentage by volume of alcohol of the goods  exceeds 1.15  $2.82 per litre of alcohol calculated on that alcohol content |
|  |  | by which the percentage by volume of alcohol of the goods  exceeds 1.15 |
| **2** | 2 | **Other excisable beverages not exceeding 10% by volume of alcohol**  $68.54 per litre of alcohol |
| **3** | 3.1 | **Spirits; Other excisable beverages exceeding 10% by volume of alcohol**  $63.99 per litre of alcohol |
|  | 3.2 | $68.54 per litre of alcohol |
|  | 3.10 | $68.54 per litre of alcohol |
| **5** | 5.1 | **Tobacco, cigars, cigarettes and snuff**  $0.25450 per stick |
|  | 5.5 | $318.14 per kilogram of tobacco content |