

AUSTRALIAN CUSTOMS NOTICE NO. 2010/22

**Customs Notice (No. 1) 2010 – Increased rates of duty for tobacco products**

The Government announced on 29 April 2010 increases in the excise and excise-equivalent rates of duty for tobacco and tobacco products.

The excise-equivalent component of the customs duty increased from $0.26220 (as at

1 February 2010) to $0.32775 per stick (applying to cigarettes, cigars etc not exceeding 0.8 grams per stick of tobacco content) and from $327.77 (as at 1 February 2010) to $409.71 per kilogram of tobacco content for ‘other’ tobacco.

Publication of Customs Notice (No. 1) 2010 in Special Commonwealth Gazette No. S 62 of 29 April 2010 gave effect to the new rates. Excise Notice (No. 1) 2010, published in Special Commonwealth Gazette No. S 63 of 29 April 2010 made equivalent changes to the duty rates for the corresponding items in the *Excise Tariff Act 1921*, for locally manufactured goods.

The new rates came into effect from 30 April 2010 and apply to goods imported into Australia on and from 30 April 2010.

Tariff classifications in Schedule 3 of the Customs Tariff affected by the increase are set out in the Table below. These rate increases apply to goods imported from all sources, including under Australia’s Free Trade Agreements: Schedule 5 (US originating goods), Schedule 6 (Thai originating goods), Schedule 7 (Chilean originating goods) and Schedule 8 (AANZ originating goods) of the Customs Tariff.

Any inquiries concerning these matters should be directed to the Manager, Tariff Legislation telephone (02) 6275 6542.

Customs Tariff pages to be issued in connection with these changes are Schedule 3 Chapter 24/3 (R.33), Schedule 5 5/3 (R.17), Schedule 6 6/3 (R.16), Schedule 7 7/3 (R.4) and Schedule 8 8/3 (R.2).

The above tariff reprint pages will be issued in the week commencing 10 May 2010.

Anthony Seebach National Manager Trade Services 29 April 2010

2

**Table**

**Increased Rates of Customs Duty for Tobacco Products**

|  |  |
| --- | --- |
| Customs Tariff Subheading | New Rate of Duty Operative from 30 April 2010 |
| 2401.10.00 | $409.71/kg |
| 2401.20.00 | $409.71/kg of tobacco content |
| 2401.30.00 |  |
| 2402.10.80 |  |
| 2402.20.80 |  |
| 2403.10.70 |  |
| 2403.91.00 |  |
| 2403.99.80 |  |
| 2402.10.20 | $0.32775/stick |
| 2402.20.20 |  |
| 2403.10.30 |  |