

AUSTRALIAN CUSTOMS AND BORDER PROTECTION NOTICE 2011/05

**Indexation of certain customs and excise duty rates – February 2011**

The Australian Bureau of Statistics released the December Quarter 2010 Consumer Price Index (CPI) figures on 25 January 2011. 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 February 2011. This Notice sets out the new rates in tables 1 to 6.

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, that is, the December Quarter 2010 number, by the previous highest December or June Quarter number occurring after December 1983. Accordingly, the

December 2010 index number (174.0) has been divided by the June 2010 index number (172.1) to establish an indexation factor of 1.011. As this factor is more than one, rates of customs and excise duty are increased by the application of this factor.

Customs and Border Protection has arranged for the publication of a Notice of Substituted Rates of Customs Duty (Notice (No. 1) 2011) in Commonwealth Gazette GN 4 on Wednesday 2 February 2011.

You should direct any inquiries concerning these matters to the following contacts:

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| for customs duty rates  Manager Tariff Legislation Australian Customs and Border Protection Service  5 Constitution Avenue  CANBERRA ACT 2601  Ph: (02) 6275 6542 | for excise duty rates  Senior Director  Indirect Tax Risk and Intelligence Australian Taxation Office  21 Genge Street  CANBERRA ACT 2600  Ph: (02) 6216 2572 |

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

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| --- | --- | --- | --- |
| 22/5 (R.35) | 22/11 (R.25) | 22/17 (R.27) | 22/23 (R.7) |
| 22/7 (R.35) | 22/13 (R.27) | 22/19 (R.27) | 24/3 (R.35) |
| 22/9 (R.35) | 22/15 (R.25) | 22/21 (R.24) |  |

Schedule 5 Schedule 6 Schedule 7 Schedule 8

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| 5/1 (R.17) | 6/1 (R.16) | 7/1 (R.5) | 8/1 (R.3) |
| 5/3 (R.20) | 6/3 (R.19) | 7/3 (R.7) | 8/3 (R.5) |

Customs and Border Protection will issue the above tariff reprint pages in the week commencing 7 February 2011. Excise Tariff Working Pages are available from the internet, please go to the Australian Taxation Office web page at [www.ato.gov.au/businesses](http://www.ato.gov.au/businesses) and follow the prompts for Tax Topics A-Z/D-E/Excise/Excise Rates/Excise tariff working pages (including current duty rates) and by-laws.

(signed)

Anthony Seebach National Manager Trade Services Branch 1 February 2011

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| **Column 1** | **Column 2** |
| **Customs Tariff Subheading** | **New Rates of Duty Operative from 1 February 2011** |
| 2203.00.61 | $36.71/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:$36.71/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 | $42.78/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:$42.78/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 | $42.78/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:$42.78/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 | $7.33/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:$7.33/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 | $23.01/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:$23.01/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 | $30.11/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:$30.11/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 2203.00.91 | $72.46/L of alcohol NZ/PG/FI/DC/LDC/SG:$72.46/L of alcohol |
| 2203.00.99 | $72.46/L of alcohol NZ/PG/FI/DC/LDC/SG:$72.46/L of alcohol |

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| **Column 1** | **Column 2** |
| **Customs Tariff Subheading** | **New Rates of Duty Operative from 1 February 2011** |
| 2204.10.23 | 5%, and $72.46/L of alcohol NZ/PG/FI/DC/LDC/SG:$72.46/L of alcohol DCS:4%, and $72.46/L of alcohol DCT:5%, and $72.46/L of alcohol |
| 2204.10.29 | 5%, and $72.46/L of alcohol NZ/PG/FI/DC/LDC/SG:$72.46/L of alcohol DCS:4%, and $72.46/L of alcohol DCT:5%, and $72.46/L of alcohol |
| 2204.10.83 | 5%, and $72.46/L of alcohol NZ/PG/FI/DC/LDC/SG:$72.46/L of alcohol |
| 2204.10.89 | 5%, and $72.46/L of alcohol NZ/PG/FI/DC/LDC/SG:$72.46/L of alcohol |
| 2204.21.30 | 5%, and $72.46/L of alcohol NZ/PG/FI/DC/LDC/SG:$72.46/L of alcohol |
| 2204.21.90 | 5%, and $72.46/L of alcohol NZ/PG/FI/DC/LDC/SG:$72.46/L of alcohol |
| 2204.29.30 | 5%, and $72.46/L of alcohol NZ/PG/FI/DC/LDC/SG:$72.46/L of alcohol |
| 2204.29.90 | 5%, and $72.46/L of alcohol NZ/PG/FI/DC/LDC/SG:$72.46/L of alcohol |
| 2205.10.30 | 5%, and $72.46/L of alcohol NZ/PG/FI/DC/LDC/SG:$72.46/L of alcohol |
| 2205.10.90 | 5%, and $72.46/L of alcohol NZ/PG/FI/DC/LDC/SG:$72.46/L of alcohol |
| 2205.90.30 | 5%, and $72.46/L of alcohol NZ/PG/FI/DC/LDC/SG:$72.46/L of alcohol |
| 2205.90.90 | 5%, and $72.46/L of alcohol NZ/PG/FI/DC/LDC/SG:$72.46/L of alcohol |
| 2206.00.13 | $72.46/L of alcohol NZ/PG/FI/DC/LDC/SG:$72.46/L of alcohol |
| 2206.00.14 | $72.46/L of alcohol NZ/PG/FI/DC/LDC/SG:$72.46/L of alcohol |

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| **Column 1** | **Column 2** |
| **Customs Tariff Subheading** | **New Rates of Duty Operative from 1 February 2011** |
| 2206.00.21 | 5%, and $72.46/L of alcohol NZ/PG/FI/DC/LDC/SG:$72.46/L of alcohol DCS:4%, and $72.46/L of alcohol DCT:5%, and $72.46/L of alcohol |
| 2206.00.22 | 5%, and $72.46/L of alcohol NZ/PG/FI/DC/LDC/SG:$72.46/L of alcohol DCS:4%, and $72.46/L of alcohol DCT:5%, and $72.46/L of alcohol |
| 2206.00.23 | 5%, and $72.46/L of alcohol NZ/PG/FI/DC/LDC/SG:$72.46/L of alcohol DCS:3%, and $72.46/L of alcohol |
| 2206.00.24 | 5%, and $72.46/L of alcohol NZ/PG/FI/DC/LDC/SG:$72.46/L of alcohol DCS:3%, and $72.46/L of alcohol |
| 2206.00.52 | 5%, and $72.46/L of alcohol NZ/PG/FI/DC/LDC/SG:$72.46/L of alcohol DCS:4%, and $72.46/L of alcohol DCT:5%, and $72.46/L of alcohol |
| 2206.00.59 | 5%, and $72.46/L of alcohol NZ/PG/FI/DC/LDC/SG:$72.46/L of alcohol DCS:4%, and $72.46/L of alcohol DCT:5%, and $72.46/L of alcohol |
| 2206.00.62 | 5%, and $72.46/L of alcohol NZ/PG/FI/DC/LDC/SG:$72.46/L of alcohol DCS:3%, and $72.46/L of alcohol |
| 2206.00.69 | 5%, and $72.46/L of alcohol NZ/PG/FI/DC/LDC/SG:$72.46/L of alcohol DCS:3%, and $72.46/L of alcohol |
| 2206.00.74 | $36.71/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:$36.71/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** |
| **Customs Tariff Subheading** | **New Rates of Duty Operative from 1 February 2011** |
| 2206.00.75 | $42.78/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:$42.78/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 | $42.78/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:$42.78/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 | $7.33/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:$7.33/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 | $23.01/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:$23.01/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 | $30.11/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:$30.11/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 | $72.46/L of alcohol NZ/PG/FI/DC/LDC/SG:$72.46/L of alcohol |
| 2206.00.99 | $72.46/L of alcohol NZ/PG/FI/DC/LDC/SG:$72.46/L of alcohol |
| 2207.10.00 | 5%, and $72.46/L of alcohol NZ/PG/FI/DC/LDC/SG:$72.46/L of alcohol DCS:4%, and $72.46/L of alcohol  DCT:5%, and $72.46/L of alcohol |

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| **Column 1** | **Column 2** |
| **Customs Tariff Subheading** | **New Rates of Duty Operative from 1 February 2011** |
| 2208.20.10 | 5%, and $67.66/L of alcohol NZ/PG/FI/DC/LDC/SG:$67.66/L of alcohol DCS:3%, and $67.66/L of alcohol |
| 2208.20.90 | 5%, and $72.46/L of alcohol NZ/PG/FI/DC/LDC/SG:$72.46/L of alcohol DCS:3%, and $72.46/L of alcohol |
| 2208.30.00 | 5%, and $72.46/L of alcohol NZ/PG/FI/DC/LDC/SG:$72.46/L of alcohol DCS:3%, and $72.46/L of alcohol |
| 2208.40.00 | 5%, and $72.46/L of alcohol NZ/PG/FI/DC/LDC/SG:$72.46/L of alcohol DCS:3%, and $72.46/L of alcohol |
| 2208.50.00 | 5%, and $72.46/L of alcohol NZ/PG/FI/DC/LDC/SG:$72.46/L of alcohol DCS:3%, and $72.46/L of alcohol |
| 2208.60.00 | 5%, and $72.46/L of alcohol NZ/PG/FI/DC/LDC/SG:$72.46/L of alcohol DCS:3%, and $72.46/L of alcohol |
| 2208.70.00 | 5%, and $72.46/L of alcohol NZ/PG/FI/DC/LDC/SG:$72.46/L of alcohol DCS:3%, and $72.46/L of alcohol |
| 2208.90.20 | 5%, and $72.46/L of alcohol NZ/PG/FI/DC/LDC/SG:$72.46/L of alcohol DCS:3%, and $72.46/L of alcohol |
| 2208.90.90 | 5%, and $72.46/L of alcohol NZ/PG/FI/DC/LDC/SG:$72.46/L of alcohol DCS:3%, and $72.46/L of alcohol |
| 2401.10.00 | $420.43/kg NZ/PG/FI/DC/LDC/SG:$420.43/kg |
| 2401.20.00 | $420.43/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$420.43/kg of tobacco content |
| 2401.30.00 | $420.43/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$420.43/kg of tobacco content |

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| **Column 1** | **Column 2** |
| **Customs Tariff Subheading** | **New Rates of Duty Operative from 1 February 2011** |
| 2402.10.20 | $0.33633/stick NZ/PG/FI/DC/LDC/SG:$0.33633/stick |
| 2402.10.80 | $420.43/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$420.43/kg of tobacco content |
| 2402.20.20 | $0.33633/stick NZ/PG/FI/DC/LDC/SG:$0.33633/stick |
| 2402.20.80 | $420.43/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$420.43/kg of tobacco content |
| 2403.10.30 | $0.33633/stick NZ/PG/FI/DC/LDC/SG:$0.33633/stick |
| 2403.10.70 | $420.43/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$420.43/kg of tobacco content |
| 2403.91.00 | $420.43/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$420.43/kg of tobacco content |
| 2403.99.80 | $420.43/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$420.43/kg of tobacco content |

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| **Column 1** | **Column 2** | **Column 3** |
| **Item** | **Customs Tariff Subheading** | **New Rates of Duty Operative from 1 February 2011** |
| 3 | 2203.00.61 | $36.71/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 | $42.78/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 | $42.78/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 | $7.33/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 | $23.01/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 | $30.11/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 8A | 2203.00.91 | $72.46/L of alcohol |
| 8B | 2203.00.99 | $72.46/L of alcohol |
| 9 | 2204.10.23 | $72.46/L of alcohol |
| 10 | 2204.10.29 | $72.46/L of alcohol |
| 11 | 2204.10.83 | $72.46/L of alcohol |
| 12 | 2204.10.89 | $72.46/L of alcohol |
| 13 | 2204.21.30 | $72.46/L of alcohol |
| 14 | 2204.21.90 | $72.46/L of alcohol |
| 15 | 2204.29.30 | $72.46/L of alcohol |
| 16 | 2204.29.90 | $72.46/L of alcohol |
| 17 | 2205.10.30 | $72.46/L of alcohol |
| 18 | 2205.10.90 | $72.46/L of alcohol |
| 19 | 2205.90.30 | $72.46/L of alcohol |

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

**February 2011 CPI Duty Rate Changes**

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| **Column 1** | **Column 2** | **Column 3** |
| **Item** | **Customs Tariff Subheading** | **New Rates of Duty Operative from 1 February 2011** |
| 20 | 2205.90.90 | $72.46/L of alcohol |
| 20A | 2206.00.13 | $72.46/L of alcohol |
| 20B | 2206.00.14 | $72.46/L of alcohol |
| 20C | 2206.00.21 | $72.46/L of alcohol |
| 20D | 2206.00.22 | $72.46/L of alcohol |
| 20E | 2206.00.23 | $72.46/L of alcohol |
| 20F | 2206.00.24 | $72.46/L of alcohol |
| 21 | 2206.00.52 | $72.46/L of alcohol |
| 22 | 2206.00.59 | $72.46/L of alcohol |
| 23 | 2206.00.62 | $72.46/L of alcohol |
| 24 | 2206.00.69 | $72.46/L of alcohol |
| 25 | 2206.00.74 | $36.71/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 | $42.78/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 | $42.78/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 | $7.33/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 | $23.01/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 | $30.11/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** | **Column 3** |
| **Item** | **Customs Tariff Subheading** | **New Rates of Duty Operative from 1 February 2011** |
| 31 | 2206.00.92 | $72.46/L of alcohol |
| 32 | 2206.00.99 | $72.46/L of alcohol |
| 33 | 2207.10.00 | $72.46/L of alcohol |
| 35 | 2208.20.10 | $67.66/L of alcohol |
| 36 | 2208.20.90 | $72.46/L of alcohol |
| 37 | 2208.30.00 | $72.46/L of alcohol |
| 38 | 2208.40.00 | $72.46/L of alcohol |
| 39 | 2208.50.00 | $72.46/L of alcohol |
| 40 | 2208.60.00 | $72.46/L of alcohol |
| 41 | 2208.70.00 | $72.46/L of alcohol |
| 42 | 2208.90.20 | $72.46/L of alcohol |
| 43 | 2208.90.90 | $72.46/L of alcohol |
| 43A | 2401.10.00 | $420.43/kg |
| 44 | 2401.20.00 | $420.43/kg of tobacco content |
| 45 | 2401.30.00 | $420.43/kg of tobacco content |
| 46 | 2402.10.20 | $0.33633/stick |
| 47 | 2402.10.80 | $420.43/kg of tobacco content |
| 48 | 2402.20.20 | $0.33633/stick |
| 49 | 2402.20.80 | $420.43/kg of tobacco content |
| 50 | 2403.10.30 | $0.33633/stick |
| 51 | 2403.10.70 | $420.43/kg of tobacco content |
| 52 | 2403.91.00 | $420.43/kg of tobacco content |
| 54 | 2403.99.80 | $420.43/kg of tobacco content |

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| **Column 1** | **Column 2** | **Column 3** |
| **Item** | **Customs Tariff Subheading** | **New Rates of Duty Operative from 1 February 2011** |
| 6 | 2203.00.61 | $36.71/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 | $42.78/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 | $42.78/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 | $7.33/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 | $23.01/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 | $30.11/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 11A | 2203.00.91 | $72.46/L of alcohol |
| 11B | 2203.00.99 | $72.46/L of alcohol |
| 12 | 2204.10.23 | $72.46/L of alcohol |
| 13 | 2204.10.29 | $72.46/L of alcohol |
| 14 | 2204.10.83 | $72.46/L of alcohol |
| 15 | 2204.10.89 | $72.46/L of alcohol |
| 16 | 2204.21.30 | $72.46/L of alcohol |
| 17 | 2204.21.90 | $72.46/L of alcohol |
| 18 | 2204.29.30 | $72.46/L of alcohol |
| 19 | 2204.29.90 | $72.46/L of alcohol |
| 20 | 2205.10.30 | $72.46/L of alcohol |

# TABLE 3: CUSTOMS TARIFF ACT 1995: SCHEDULE 6 (Thai originating goods) February 2011 CPI Duty Rate Changes

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| **Column 1** | **Column 2** | **Column 3** |
| **Item** | **Customs Tariff Subheading** | **New Rates of Duty Operative from 1 February 2011** |
| 21 | 2205.10.90 | $72.46/L of alcohol |
| 22 | 2205.90.30 | $72.46/L of alcohol |
| 23 | 2205.90.90 | $72.46/L of alcohol |
| 23A | 2206.00.13 | $72.46/L of alcohol |
| 23B | 2206.00.14 | $72.46/L of alcohol |
| 23C | 2206.00.21 | $72.46/L of alcohol |
| 23D | 2206.00.22 | $72.46/L of alcohol |
| 23E | 2206.00.23 | $72.46/L of alcohol |
| 23F | 2206.00.24 | $72.46/L of alcohol |
| 24 | 2206.00.52 | $72.46/L of alcohol |
| 25 | 2206.00.59 | $72.46/L of alcohol |
| 26 | 2206.00.62 | $72.46/L of alcohol |
| 27 | 2206.00.69 | $72.46/L of alcohol |
| 28 | 2206.00.74 | $36.71/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 | $42.78/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 | $42.78/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 | $7.33/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 | $23.01/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** | **Column 3** |
| **Item** | **Customs Tariff Subheading** | **New Rates of Duty Operative from 1 February 2011** |
| 33 | 2206.00.89 | $30.11/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 | $72.46/L of alcohol |
| 35 | 2206.00.99 | $72.46/L of alcohol |
| 36 | 2207.10.00 | $72.46/L of alcohol |
| 38 | 2208.20.10 | $67.66/L of alcohol |
| 39 | 2208.20.90 | $72.46/L of alcohol |
| 40 | 2208.30.00 | $72.46/L of alcohol |
| 41 | 2208.40.00 | $72.46/L of alcohol |
| 42 | 2208.50.00 | $72.46/L of alcohol |
| 43 | 2208.60.00 | $72.46/L of alcohol |
| 44 | 2208.70.00 | $72.46/L of alcohol |
| 45 | 2208.90.20 | $72.46/L of alcohol |
| 46 | 2208.90.90 | $72.46/L of alcohol |
| 46A | 2401.10.00 | $420.43/kg |
| 47 | 2401.20.00 | $420.43/kg of tobacco content |
| 48 | 2401.30.00 | $420.43/kg of tobacco content |
| 49 | 2402.10.20 | $0.33633/stick |
| 50 | 2402.10.80 | $420.43/kg of tobacco content |
| 51 | 2402.20.20 | $0.33633/stick |
| 52 | 2402.20.80 | $420.43/kg of tobacco content |
| 53 | 2403.10.30 | $0.33633/stick |
| 54 | 2403.10.70 | $420.43/kg of tobacco content |
| 55 | 2403.91.00 | $420.43/kg of tobacco content |
| 57 | 2403.99.80 | $420.43/kg of tobacco content |

**TABLE 4: CUSTOMS TARIFF ACT 1995: SCHEDULE 7 (Chilean originating goods) February 2011 CPI Duty Rate Changes**

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| **Column 1** | **Column 2** | **Column 3** |
| **Item** | **Customs Tariff Subheading** | **New Rates of Duty Operative from 1 February 2011** |
| 5 | 2203.00.61 | $36.71/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 6 | 2203.00.62 | $42.78/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 7 | 2203.00.69 | $42.78/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 8 | 2203.00.71 | $7.33/L of alcohol, calculated on that alcohol  content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 9 | 2203.00.72 | $23.01/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 10 | 2203.00.79 | $30.11/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 10A | 2203.00.91 | $72.46/L of alcohol |
| 10B | 2203.00.99 | $72.46/L of alcohol |
| 11 | 2204.10.23 | $72.46/L of alcohol |
| 12 | 2204.10.29 | $72.46/L of alcohol |
| 13 | 2204.10.83 | $72.46/L of alcohol |
| 14 | 2204.10.89 | $72.46/L of alcohol |
| 15 | 2204.21.30 | $72.46/L of alcohol |
| 16 | 2204.21.90 | $72.46/L of alcohol |
| 17 | 2204.29.30 | $72.46/L of alcohol |
| 18 | 2204.29.90 | $72.46/L of alcohol |
| 19 | 2205.10.30 | $72.46/L of alcohol |

# TABLE 4: CUSTOMS TARIFF ACT 1995: SCHEDULE 7 (Chilean originating goods) February 2011 CPI Duty Rate Changes

|  |  |  |
| --- | --- | --- |
| **Column 1** | **Column 2** | **Column 3** |
| **Item** | **Customs Tariff Subheading** | **New Rates of Duty Operative from 1 February 2011** |
| 20 | 2205.10.90 | $72.46/L of alcohol |
| 21 | 2205.90.30 | $72.46/L of alcohol |
| 22 | 2205.90.90 | $72.46/L of alcohol |
| 22A | 2206.00.13 | $72.46/L of alcohol |
| 22B | 2206.00.14 | $72.46/L of alcohol |
| 22C | 2206.00.21 | $72.46/L of alcohol |
| 22D | 2206.00.22 | $72.46/L of alcohol |
| 22E | 2206.00.23 | $72.46/L of alcohol |
| 22F | 2206.00.24 | $72.46/L of alcohol |
| 23 | 2206.00.52 | $72.46/L of alcohol |
| 24 | 2206.00.59 | $72.46/L of alcohol |
| 25 | 2206.00.62 | $72.46/L of alcohol |
| 26 | 2206.00.69 | $72.46/L of alcohol |
| 27 | 2206.00.74 | $36.71/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 28 | 2206.00.75 | $42.78/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 29 | 2206.00.78 | $42.78/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 30 | 2206.00.82 | $7.33/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 31 | 2206.00.83 | $23.01/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |

**TABLE 4: CUSTOMS TARIFF ACT 1995: SCHEDULE 7 (Chilean originating goods) February 2011 CPI Duty Rate Changes**

|  |  |  |
| --- | --- | --- |
| **Column 1** | **Column 2** | **Column 3** |
| **Item** | **Customs Tariff Subheading** | **New Rates of Duty Operative from 1 February 2011** |
| 32 | 2206.00.89 | $30.11/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 33 | 2206.00.92 | $72.46/L of alcohol |
| 34 | 2206.00.99 | $72.46/L of alcohol |
| 35 | 2207.10.00 | $72.46/L of alcohol |
| 37 | 2208.20.10 | $67.66/L of alcohol |
| 38 | 2208.20.90 | $72.46/L of alcohol |
| 39 | 2208.30.00 | $72.46/L of alcohol |
| 40 | 2208.40.00 | $72.46/L of alcohol |
| 41 | 2208.50.00 | $72.46/L of alcohol |
| 42 | 2208.60.00 | $72.46/L of alcohol |
| 43 | 2208.70.00 | $72.46/L of alcohol |
| 44 | 2208.90.20 | $72.46/L of alcohol |
| 45 | 2208.90.90 | $72.46/L of alcohol |
| 46 | 2401.10.00 | $420.43/kg |
| 47 | 2401.20.00 | $420.43/kg of tobacco content |
| 48 | 2401.30.00 | $420.43/kg of tobacco content |
| 49 | 2402.10.20 | $0.33633/stick |
| 50 | 2402.10.80 | $420.43/kg of tobacco content |
| 51 | 2402.20.20 | $0.33633/stick |
| 52 | 2402.20.80 | $420.43/kg of tobacco content |
| 53 | 2403.10.30 | $0.33633/stick |
| 54 | 2403.10.70 | $420.43/kg of tobacco content |
| 55 | 2403.91.00 | $420.43/kg of tobacco content |
| 56 | 2403.99.80 | $420.43/kg of tobacco content |

# TABLE 5: CUSTOMS TARIFF ACT 1995: SCHEDULE 8 (AANZ originating goods)

**February 2011 CPI Duty Rate Changes**

|  |  |  |
| --- | --- | --- |
| **Column 1** | **Column 2** | **Column 3** |
| **Item** | **Customs Tariff Subheading** | **New Rates of Duty Operative from 1 February 2011** |
| 3 | 2203.00.61 | $36.71/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 | $42.78/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 | $42.78/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 | $7.33/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 | $23.01/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 | $30.11/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 9 | 2203.00.91 | $72.46/L of alcohol |
| 10 | 2203.00.99 | $72.46/L of alcohol |
| 11 | 2204.10.23 | $72.46/L of alcohol |
| 12 | 2204.10.29 | $72.46/L of alcohol |
| 13 | 2204.10.83 | $72.46/L of alcohol |
| 14 | 2204.10.89 | $72.46/L of alcohol |
| 15 | 2204.21.30 | $72.46/L of alcohol |
| 16 | 2204.21.90 | $72.46/L of alcohol |
| 17 | 2204.29.30 | $72.46/L of alcohol |
| 18 | 2204.29.90 | $72.46/L of alcohol |
| 19 | 2205.10.30 | $72.46/L of alcohol |

# TABLE 5: CUSTOMS TARIFF ACT 1995: SCHEDULE 8 (AANZ originating goods)

**February 2011 CPI Duty Rate Changes**

|  |  |  |
| --- | --- | --- |
| **Column 1** | **Column 2** | **Column 3** |
| **Item** | **Customs Tariff Subheading** | **New Rates of Duty Operative from 1 February 2011** |
| 20 | 2205.10.90 | $72.46/L of alcohol |
| 21 | 2205.90.30 | $72.46/L of alcohol |
| 22 | 2205.90.90 | $72.46/L of alcohol |
| 23 | 2206.00.13 | $72.46/L of alcohol |
| 24 | 2206.00.14 | $72.46/L of alcohol |
| 25 | 2206.00.21 | $72.46/L of alcohol |
| 26 | 2206.00.22 | $72.46/L of alcohol |
| 27 | 2206.00.23 | $72.46/L of alcohol |
| 28 | 2206.00.24 | $72.46/L of alcohol |
| 29 | 2206.00.52 | $72.46/L of alcohol |
| 30 | 2206.00.59 | $72.46/L of alcohol |
| 31 | 2206.00.62 | $72.46/L of alcohol |
| 32 | 2206.00.69 | $72.46/L of alcohol |
| 33 | 2206.00.74 | $36.71/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 34 | 2206.00.75 | $42.78/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 35 | 2206.00.78 | $42.78/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 36 | 2206.00.82 | $7.33/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 37 | 2206.00.83 | $23.01/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 38 | 2206.00.89 | $30.11/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |

# TABLE 5: CUSTOMS TARIFF ACT 1995: SCHEDULE 8 (AANZ originating goods)

**February 2011 CPI Duty Rate Changes**

|  |  |  |
| --- | --- | --- |
| **Column 1** | **Column 2** | **Column 3** |
| **Item** | **Customs Tariff Subheading** | **New Rates of Duty Operative from 1 February 2011** |
| 39 | 2206.00.92 | $72.46/L of alcohol |
| 40 | 2206.00.99 | $72.46/L of alcohol |
| 41 | 2207.10.00 | $72.46/L of alcohol |
| 43 | 2208.20.10 | $67.66/L of alcohol |
| 44 | 2208.20.90 | $72.46/L of alcohol |
| 45 | 2208.30.00 | $72.46/L of alcohol |
| 46 | 2208.40.00 | $72.46/L of alcohol |
| 47 | 2208.50.00 | $72.46/L of alcohol |
| 48 | 2208.60.00 | $72.46/L of alcohol |
| 49 | 2208.70.00 | $72.46/L of alcohol |
| 50 | 2208.90.20 | $72.46/L of alcohol |
| 51 | 2208.90.90 | $72.46/L of alcohol |
| 52 | 2401.10.00 | $420.43/kg |
| 53 | 2401.20.00 | $420.43/kg of tobacco content |
| 54 | 2401.30.00 | $420.43/kg of tobacco content |
| 55 | 2402.10.20 | $0.33633/stick |
| 56 | 2402.10.80 | $420.43/kg of tobacco content |
| 57 | 2402.20.20 | $0.33633/stick |
| 58 | 2402.20.80 | $420.43/kg of tobacco content |
| 59 | 2403.10.30 | $0.33633/stick |
| 60 | 2403.10.70 | $420.43/kg of tobacco content |
| 61 | 2403.91.00 | $420.43/kg of tobacco content |
| 62 | 2403.99.80 | $420.43/kg of tobacco content |

# TABLE 6: EXCISE TARIFF ACT 1921 - EXCISE ITEMS AFFECTED BY INDEXATION

**February 2011 CPI Duty Rate Changes**

|  |  |
| --- | --- |
| **Column 1** | **Column 2** |
| **Excise Tariff Item / Subitem** | **New Rates of Duty Operative from 1 February 2011** |
| **1** | **Beer** |
| 1.1 | $36.71 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 | $7.33 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods  exceeds 1.15 |
| 1.5 | $42.78 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 | $23.01 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 | $42.78 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 | $30.11 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 | $2.58 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 | $2.98 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 | $72.46 per litre of alcohol |
| **3** | **Spirits; Other excisable beverages exceeding 10% by volume of alcohol** |
| 3.1 | $67.66 per litre of alcohol |
| 3.2 | $72.46 per litre of alcohol |
| 3.10 | $72.46 per litre of alcohol |
| **5** | **Tobacco, cigars, cigarettes and snuff** |
| 5.1 | $0.33633 per stick |
| 5.5 | $420.43 per kilogram of tobacco content |