

AUSTRALIAN CUSTOMS AND BORDER PROTECTION NOTICE 2012/42

**Indexation of certain customs and excise duty rates – August 2012**

The Australian Bureau of Statistics released the June Quarter 2012 Consumer Price Index (CPI) figures on 25 July 2012. 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 2012. 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 June Quarter 2012 number, by the previous highest December or June Quarter number occurring after December 1983. Accordingly, the

June 2012 index number (180.4) has been divided by the December 2011 index number (179.4) to establish an indexation factor of 1.006. 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. 2) 2012) in the Commonwealth Gazette on Wednesday 1 August 2012.

Please direct any inquiries concerning these matters to the following contacts:

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 Revenue Performance and Intelligence

Australian Taxation Office 747 Collins St

DOCKLANDS VIC 3008

Ph: (03) 8632 4841

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

|  |  |  |  |
| --- | --- | --- | --- |
| 22/5 (R.39) | 22/11 (R.29) | 22/17 (R.31) | 22/23 (R.11) |
| 22/7 (R.39) | 22/13 (R.31) | 22/19 (R.31) | 24/3 (R.39) |
| 22/9 (R.39) | 22/15 (R.29) | 22/21 (R.28) | 24/5 (R.13) |
| Schedule 5 | Schedule 6 | Schedule 7 | Schedule 8 |
| 5/1 (R.20) | 6/1 (R.19) | 7/1 (R.8) | 8/1 (R.6) |
| 5/3 (R.26) | 6/3 (R.25) | 7/3 (R.12) | 8/3 (R.11) |

Customs and Border Protection will issue the above tariff reprint pages in the week commencing 6 August 2012. 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) Jim Stewart

A/g National Manager

Trade, Policy and Implementation Branch 27 July 2012

**TABLE 1: CUSTOMS TARIFF ACT 1995: SCHEDULE 3**

**August 2012 CPI Duty Rate Changes**

**Column 1 Column 2**

**Customs Tariff Subheading New Rates of Duty Operative from 1 August 2012**

2203.00.61 $38.09/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:$38.09/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 $44.37/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:$44.37/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 $44.37/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:$44.37/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 $7.61/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:$7.61/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 $23.87/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:$23.87/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 $31.24/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:$31.24/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 $75.17/L of alcohol NZ/PG/FI/DC/LDC/SG:$75.17/L of alcohol

2203.00.99 $75.17/L of alcohol NZ/PG/FI/DC/LDC/SG:$75.17/L of alcohol

3

**TABLE 1: CUSTOMS TARIFF ACT 1995: SCHEDULE 3**

**August 2012 CPI Duty Rate Changes**

**Column 1 Column 2**

**Customs Tariff Subheading New Rates of Duty Operative from 1 August 2012**

2204.10.23 5%, and $75.17/L of alcohol NZ/PG/FI/DC/LDC/SG:$75.17/L of alcohol DCS:4%, and $75.17/L of alcohol DCT:5%, and $75.17/L of alcohol

2204.10.29 5%, and $75.17/L of alcohol NZ/PG/FI/DC/LDC/SG:$75.17/L of alcohol DCS:4%, and $75.17/L of alcohol DCT:5%, and $75.17/L of alcohol

2204.10.83 5%, and $75.17/L of alcohol NZ/PG/FI/DC/LDC/SG:$75.17/L of alcohol

2204.10.89 5%, and $75.17/L of alcohol NZ/PG/FI/DC/LDC/SG:$75.17/L of alcohol

2204.21.30 5%, and $75.17/L of alcohol NZ/PG/FI/DC/LDC/SG:$75.17/L of alcohol

2204.21.90 5%, and $75.17/L of alcohol NZ/PG/FI/DC/LDC/SG:$75.17/L of alcohol

2204.29.30 5%, and $75.17/L of alcohol NZ/PG/FI/DC/LDC/SG:$75.17/L of alcohol

2204.29.90 5%, and $75.17/L of alcohol NZ/PG/FI/DC/LDC/SG:$75.17/L of alcohol

2205.10.30 5%, and $75.17/L of alcohol NZ/PG/FI/DC/LDC/SG:$75.17/L of alcohol

2205.10.90 5%, and $75.17/L of alcohol NZ/PG/FI/DC/LDC/SG:$75.17/L of alcohol

2205.90.30 5%, and $75.17/L of alcohol NZ/PG/FI/DC/LDC/SG:$75.17/L of alcohol

2205.90.90 5%, and $75.17/L of alcohol NZ/PG/FI/DC/LDC/SG:$75.17/L of alcohol

2206.00.13 $75.17/L of alcohol NZ/PG/FI/DC/LDC/SG:$75.17/L of alcohol

2206.00.14 $75.17/L of alcohol NZ/PG/FI/DC/LDC/SG:$75.17/L of alcohol

**TABLE 1: CUSTOMS TARIFF ACT 1995: SCHEDULE 3**

**August 2012 CPI Duty Rate Changes**

**Column 1 Column 2**

**Customs Tariff Subheading New Rates of Duty Operative from 1 August 2012**

2206.00.21 5%, and $75.17/L of alcohol NZ/PG/FI/DC/LDC/SG:$75.17/L of alcohol DCS:4%, and $75.17/L of alcohol DCT:5%, and $75.17/L of alcohol

2206.00.22 5%, and $75.17/L of alcohol NZ/PG/FI/DC/LDC/SG:$75.17/L of alcohol DCS:4%, and $75.17/L of alcohol DCT:5%, and $75.17/L of alcohol

2206.00.23 5%, and $75.17/L of alcohol NZ/PG/FI/DC/LDC/SG:$75.17/L of alcohol DCS:3%, and $75.17/L of alcohol

2206.00.24 5%, and $75.17/L of alcohol NZ/PG/FI/DC/LDC/SG:$75.17/L of alcohol DCS:3%, and $75.17/L of alcohol

2206.00.52 5%, and $75.17/L of alcohol NZ/PG/FI/DC/LDC/SG:$75.17/L of alcohol DCS:4%, and $75.17/L of alcohol DCT:5%, and $75.17/L of alcohol

2206.00.59 5%, and $75.17/L of alcohol NZ/PG/FI/DC/LDC/SG:$75.17/L of alcohol DCS:4%, and $75.17/L of alcohol DCT:5%, and $75.17/L of alcohol

2206.00.62 5%, and $75.17/L of alcohol NZ/PG/FI/DC/LDC/SG:$75.17/L of alcohol DCS:3%, and $75.17/L of alcohol

2206.00.69 5%, and $75.17/L of alcohol NZ/PG/FI/DC/LDC/SG:$75.17/L of alcohol DCS:3%, and $75.17/L of alcohol

2206.00.74 $38.09/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:$38.09/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

**TABLE 1: CUSTOMS TARIFF ACT 1995: SCHEDULE 3**

**August 2012 CPI Duty Rate Changes**

**Column 1 Column 2**

**Customs Tariff Subheading New Rates of Duty Operative from 1 August 2012**

2206.00.75 $44.37/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:$44.37/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 $44.37/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:$44.37/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 $7.61/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:$7.61/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 $23.87/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:$23.87/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 $31.24/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:$31.24/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 $75.17/L of alcohol NZ/PG/FI/DC/LDC/SG:$75.17/L of alcohol

2206.00.99 $75.17/L of alcohol NZ/PG/FI/DC/LDC/SG:$75.17/L of alcohol

2207.10.00 5%, and $75.17/L of alcohol NZ/PG/FI/DC/LDC/SG:$75.17/L of alcohol DCS:4%, and $75.17/L of alcohol DCT:5%, and $75.17/L of alcohol

**TABLE 1: CUSTOMS TARIFF ACT 1995: SCHEDULE 3**

**August 2012 CPI Duty Rate Changes**

**Column 1 Column 2**

**Customs Tariff Subheading New Rates of Duty Operative from 1 August 2012**

2208.20.10 5%, and $70.19/L of alcohol NZ/PG/FI/DC/LDC/SG:$70.19/L of alcohol DCS:3%, and $70.19/L of alcohol

2208.20.90 5%, and $75.17/L of alcohol NZ/PG/FI/DC/LDC/SG:$75.17/L of alcohol DCS:3%, and $75.17/L of alcohol

2208.30.00 5%, and $75.17/L of alcohol NZ/PG/FI/DC/LDC/SG:$75.17/L of alcohol DCS:3%, and $75.17/L of alcohol

2208.40.00 5%, and $75.17/L of alcohol NZ/PG/FI/DC/LDC/SG:$75.17/L of alcohol DCS:3%, and $75.17/L of alcohol

2208.50.00 5%, and $75.17/L of alcohol NZ/PG/FI/DC/LDC/SG:$75.17/L of alcohol DCS:3%, and $75.17/L of alcohol

2208.60.00 5%, and $75.17/L of alcohol NZ/PG/FI/DC/LDC/SG:$75.17/L of alcohol DCS:3%, and $75.17/L of alcohol

2208.70.00 5%, and $75.17/L of alcohol NZ/PG/FI/DC/LDC/SG:$75.17/L of alcohol DCS:3%, and $75.17/L of alcohol

2208.90.20 5%, and $75.17/L of alcohol NZ/PG/FI/DC/LDC/SG:$75.17/L of alcohol DCS:3%, and $75.17/L of alcohol

2208.90.90 5%, and $75.17/L of alcohol NZ/PG/FI/DC/LDC/SG:$75.17/L of alcohol DCS:3%, and $75.17/L of alcohol

2401.10.00 $436.13/kg

NZ/PG/FI/DC/LDC/SG:$436.13/kg

2401.20.00 $436.13/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$436.13/kg of tobacco content

2401.30.00 $436.13/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$436.13/kg of tobacco content

**TABLE 1: CUSTOMS TARIFF ACT 1995: SCHEDULE 3**

**August 2012 CPI Duty Rate Changes**

**Column 1 Column 2**

**Customs Tariff Subheading New Rates of Duty Operative from 1 August 2012**

2402.10.20 $0.34889/stick

NZ/PG/FI/DC/LDC/SG:$0.34889/stick

2402.10.80 $436.13/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$436.13/kg of tobacco content

2402.20.20 $0.34889/stick

NZ/PG/FI/DC/LDC/SG:$0.34889/stick

2402.20.80 $436.13/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$436.13/kg of tobacco content

2403.11.00 $436.13/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$436.13/kg of tobacco content

2403.19.10 $0.34889/stick

NZ/PG/FI/DC/LDC/SG:$0.34889/stick

2403.19.90 $436.13/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$436.13/kg of tobacco content

2403.91.00 $436.13/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$436.13/kg of tobacco content

2403.99.80 $436.13/kg of tobacco content NZ/PG/FI/DC/LDC/SG:$436.13/kg of tobacco content

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

**August 2012 CPI Duty Rate Changes**

|  |  |  |
| --- | --- | --- |
| **Column 1 Item** | **Column 2**  **Customs Tariff Subheading** | **Column 3**  **New Rates of Duty Operative from 1 August 2012** |
| 3 | 2203.00.61 | $38.09/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 | $44.37/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 | $44.37/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 | $7.61/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 | $23.87/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 | $31.24/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 | $75.17/L of alcohol |
| 8B | 2203.00.99 | $75.17/L of alcohol |
| 9 | 2204.10.23 | $75.17/L of alcohol |
| 10 | 2204.10.29 | $75.17/L of alcohol |
| 11 | 2204.10.83 | $75.17/L of alcohol |
| 12 | 2204.10.89 | $75.17/L of alcohol |
| 13 | 2204.21.30 | $75.17/L of alcohol |
| 14 | 2204.21.90 | $75.17/L of alcohol |
| 15 | 2204.29.30 | $75.17/L of alcohol |
| 16 | 2204.29.90 | $75.17/L of alcohol |
| 17 | 2205.10.30 | $75.17/L of alcohol |
| 18 | 2205.10.90 | $75.17/L of alcohol |
| 19 | 2205.90.30 | $75.17/L of alcohol |

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

**August 2012 CPI Duty Rate Changes**

|  |  |  |
| --- | --- | --- |
| **Column 1 Item** | **Column 2**  **Customs Tariff Subheading** | **Column 3**  **New Rates of Duty Operative from 1 August 2012** |
| 20 | 2205.90.90 | $75.17/L of alcohol |
| 20A | 2206.00.13 | $75.17/L of alcohol |
| 20B | 2206.00.14 | $75.17/L of alcohol |
| 20C | 2206.00.21 | $75.17/L of alcohol |
| 20D | 2206.00.22 | $75.17/L of alcohol |
| 20E | 2206.00.23 | $75.17/L of alcohol |
| 20F | 2206.00.24 | $75.17/L of alcohol |
| 21 | 2206.00.52 | $75.17/L of alcohol |
| 22 | 2206.00.59 | $75.17/L of alcohol |
| 23 | 2206.00.62 | $75.17/L of alcohol |
| 24 | 2206.00.69 | $75.17/L of alcohol |
| 25 | 2206.00.74 | $38.09/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 | $44.37/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 | $44.37/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 | $7.61/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 | $23.87/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 | $31.24/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the  goods exceeds 1.15 |

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

**August 2012 CPI Duty Rate Changes**

|  |  |  |
| --- | --- | --- |
| **Column 1 Item** | **Column 2**  **Customs Tariff Subheading** | **Column 3**  **New Rates of Duty Operative from 1 August 2012** |
| 31 | 2206.00.92 | $75.17/L of alcohol |
| 32 | 2206.00.99 | $75.17/L of alcohol |
| 33 | 2207.10.00 | $75.17/L of alcohol |
| 35 | 2208.20.10 | $70.19/L of alcohol |
| 36 | 2208.20.90 | $75.17/L of alcohol |
| 37 | 2208.30.00 | $75.17/L of alcohol |
| 38 | 2208.40.00 | $75.17/L of alcohol |
| 39 | 2208.50.00 | $75.17/L of alcohol |
| 40 | 2208.60.00 | $75.17/L of alcohol |
| 41 | 2208.70.00 | $75.17/L of alcohol |
| 42 | 2208.90.20 | $75.17/L of alcohol |
| 43 | 2208.90.90 | $75.17/L of alcohol |
| 43A | 2401.10.00 | $436.13/kg |
| 44 | 2401.20.00 | $436.13/kg of tobacco content |
| 45 | 2401.30.00 | $436.13/kg of tobacco content |
| 46 | 2402.10.20 | $0.34889/stick |
| 47 | 2402.10.80 | $436.13/kg of tobacco content |
| 48 | 2402.20.20 | $0.34889/stick |
| 49 | 2402.20.80 | $436.13/kg of tobacco content |
| 50 | 2403.11.00 | $436.13/kg of tobacco content |
| 51 | 2403.19.10 | $0.34889/stick |
| 51A | 2403.19.90 | $436.13/kg of tobacco content |
| 52 | 2403.91.00 | $436.13/kg of tobacco content |
| 54 | 2403.99.80 | $436.13/kg of tobacco content |

**TABLE 3: CUSTOMS TARIFF ACT 1995: SCHEDULE 6 (Thai originating goods) August 2012 CPI Duty Rate Changes**

|  |  |  |
| --- | --- | --- |
| **Column 1 Item** | **Column 2**  **Customs Tariff Subheading** | **Column 3**  **New Rates of Duty Operative from 1 August 2012** |
| 6 | 2203.00.61 | $38.09/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 | $44.37/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 | $44.37/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 | $7.61/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 | $23.87/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 | $31.24/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 | $75.17/L of alcohol |
| 11B | 2203.00.99 | $75.17/L of alcohol |
| 12 | 2204.10.23 | $75.17/L of alcohol |
| 13 | 2204.10.29 | $75.17/L of alcohol |
| 14 | 2204.10.83 | $75.17/L of alcohol |
| 15 | 2204.10.89 | $75.17/L of alcohol |
| 16 | 2204.21.30 | $75.17/L of alcohol |
| 17 | 2204.21.90 | $75.17/L of alcohol |
| 18 | 2204.29.30 | $75.17/L of alcohol |
| 19 | 2204.29.90 | $75.17/L of alcohol |
| 20 | 2205.10.30 | $75.17/L of alcohol |

**TABLE 3: CUSTOMS TARIFF ACT 1995: SCHEDULE 6 (Thai originating goods) August 2012 CPI Duty Rate Changes**

|  |  |  |
| --- | --- | --- |
| **Column 1 Item** | **Column 2**  **Customs Tariff Subheading** | **Column 3**  **New Rates of Duty Operative from 1 August 2012** |
| 21 | 2205.10.90 | $75.17/L of alcohol |
| 22 | 2205.90.30 | $75.17/L of alcohol |
| 23 | 2205.90.90 | $75.17/L of alcohol |
| 23A | 2206.00.13 | $75.17/L of alcohol |
| 23B | 2206.00.14 | $75.17/L of alcohol |
| 23C | 2206.00.21 | $75.17/L of alcohol |
| 23D | 2206.00.22 | $75.17/L of alcohol |
| 23E | 2206.00.23 | $75.17/L of alcohol |
| 23F | 2206.00.24 | $75.17/L of alcohol |
| 24 | 2206.00.52 | $75.17/L of alcohol |
| 25 | 2206.00.59 | $75.17/L of alcohol |
| 26 | 2206.00.62 | $75.17/L of alcohol |
| 27 | 2206.00.69 | $75.17/L of alcohol |
| 28 | 2206.00.74 | $38.09/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 | $44.37/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 | $44.37/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 | $7.61/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 | $23.87/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the  goods exceeds 1.15 |

**TABLE 3: CUSTOMS TARIFF ACT 1995: SCHEDULE 6 (Thai originating goods) August 2012 CPI Duty Rate Changes**

|  |  |  |
| --- | --- | --- |
| **Column 1 Item** | **Column 2**  **Customs Tariff Subheading** | **Column 3**  **New Rates of Duty Operative from 1 August 2012** |
| 33 | 2206.00.89 | $31.24/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 | $75.17/L of alcohol |
| 35 | 2206.00.99 | $75.17/L of alcohol |
| 36 | 2207.10.00 | $75.17/L of alcohol |
| 38 | 2208.20.10 | $70.19/L of alcohol |
| 39 | 2208.20.90 | $75.17/L of alcohol |
| 40 | 2208.30.00 | $75.17/L of alcohol |
| 41 | 2208.40.00 | $75.17/L of alcohol |
| 42 | 2208.50.00 | $75.17/L of alcohol |
| 43 | 2208.60.00 | $75.17/L of alcohol |
| 44 | 2208.70.00 | $75.17/L of alcohol |
| 45 | 2208.90.20 | $75.17/L of alcohol |
| 46 | 2208.90.90 | $75.17/L of alcohol |
| 46A | 2401.10.00 | $436.13/kg |
| 47 | 2401.20.00 | $436.13/kg of tobacco content |
| 48 | 2401.30.00 | $436.13/kg of tobacco content |
| 49 | 2402.10.20 | $0.34889/stick |
| 50 | 2402.10.80 | $436.13/kg of tobacco content |
| 51 | 2402.20.20 | $0.34889/stick |
| 52 | 2402.20.80 | $436.13/kg of tobacco content |
| 53 | 2403.11.00 | $436.13/kg of tobacco content |
| 54 | 2403.19.10 | $0.34889/stick |
| 54A | 2403.19.90 | $436.13/kg of tobacco content |
| 55 | 2403.91.00 | $436.13/kg of tobacco content |
| 57 | 2403.99.80 | $436.13/kg of tobacco content |

**TABLE 4: CUSTOMS TARIFF ACT 1995: SCHEDULE 7 (Chilean originating goods) August 2012 CPI Duty Rate Changes**

|  |  |  |
| --- | --- | --- |
| **Column 1 Item** | **Column 2**  **Customs Tariff Subheading** | **Column 3**  **New Rates of Duty Operative from 1 August 2012** |
| 5 | 2203.00.61 | $38.09/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 | $44.37/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 | $44.37/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 | $7.61/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 | $23.87/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 | $31.24/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 | $75.17/L of alcohol |
| 10B | 2203.00.99 | $75.17/L of alcohol |
| 11 | 2204.10.23 | $75.17/L of alcohol |
| 12 | 2204.10.29 | $75.17/L of alcohol |
| 13 | 2204.10.83 | $75.17/L of alcohol |
| 14 | 2204.10.89 | $75.17/L of alcohol |
| 15 | 2204.21.30 | $75.17/L of alcohol |
| 16 | 2204.21.90 | $75.17/L of alcohol |
| 17 | 2204.29.30 | $75.17/L of alcohol |
| 18 | 2204.29.90 | $75.17/L of alcohol |
| 19 | 2205.10.30 | $75.17/L of alcohol |

**TABLE 4: CUSTOMS TARIFF ACT 1995: SCHEDULE 7 (Chilean originating goods) August 2012 CPI Duty Rate Changes**

|  |  |  |
| --- | --- | --- |
| **Column 1 Item** | **Column 2**  **Customs Tariff Subheading** | **Column 3**  **New Rates of Duty Operative from 1 August 2012** |
| 20 | 2205.10.90 | $75.17/L of alcohol |
| 21 | 2205.90.30 | $75.17/L of alcohol |
| 22 | 2205.90.90 | $75.17/L of alcohol |
| 22A | 2206.00.13 | $75.17/L of alcohol |
| 22B | 2206.00.14 | $75.17/L of alcohol |
| 22C | 2206.00.21 | $75.17/L of alcohol |
| 22D | 2206.00.22 | $75.17/L of alcohol |
| 22E | 2206.00.23 | $75.17/L of alcohol |
| 22F | 2206.00.24 | $75.17/L of alcohol |
| 23 | 2206.00.52 | $75.17/L of alcohol |
| 24 | 2206.00.59 | $75.17/L of alcohol |
| 25 | 2206.00.62 | $75.17/L of alcohol |
| 26 | 2206.00.69 | $75.17/L of alcohol |
| 27 | 2206.00.74 | $38.09/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 | $44.37/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 | $44.37/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 | $7.61/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 | $23.87/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) August 2012 CPI Duty Rate Changes**

|  |  |  |
| --- | --- | --- |
| **Column 1 Item** | **Column 2**  **Customs Tariff Subheading** | **Column 3**  **New Rates of Duty Operative from 1 August 2012** |
| 32 | 2206.00.89 | $31.24/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 | $75.17/L of alcohol |
| 34 | 2206.00.99 | $75.17/L of alcohol |
| 35 | 2207.10.00 | $75.17/L of alcohol |
| 37 | 2208.20.10 | $70.19/L of alcohol |
| 38 | 2208.20.90 | $75.17/L of alcohol |
| 39 | 2208.30.00 | $75.17/L of alcohol |
| 40 | 2208.40.00 | $75.17/L of alcohol |
| 41 | 2208.50.00 | $75.17/L of alcohol |
| 42 | 2208.60.00 | $75.17/L of alcohol |
| 43 | 2208.70.00 | $75.17/L of alcohol |
| 44 | 2208.90.20 | $75.17/L of alcohol |
| 45 | 2208.90.90 | $75.17/L of alcohol |
| 46 | 2401.10.00 | $436.13/kg |
| 47 | 2401.20.00 | $436.13/kg of tobacco content |
| 48 | 2401.30.00 | $436.13/kg of tobacco content |
| 49 | 2402.10.20 | $0.34889/stick |
| 50 | 2402.10.80 | $436.13/kg of tobacco content |
| 51 | 2402.20.20 | $0.34889/stick |
| 52 | 2402.20.80 | $436.13/kg of tobacco content |
| 53 | 2403.11.00 | $436.13/kg of tobacco content |
| 54 | 2403.19.10 | $0.34889/stick |
| 54A | 2403.19.90 | $436.13/kg of tobacco content |
| 55 | 2403.91.00 | $436.13/kg of tobacco content |
| 56 | 2403.99.80 | $436.13/kg of tobacco content |

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

**August 2012 CPI Duty Rate Changes**

|  |  |  |
| --- | --- | --- |
| **Column 1 Item** | **Column 2**  **Customs Tariff Subheading** | **Column 3**  **New Rates of Duty Operative from 1 August 2012** |
| 3 | 2203.00.61 | $38.09/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 | $44.37/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 | $44.37/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 | $7.61/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 | $23.87/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 | $31.24/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 | $75.17/L of alcohol |
| 10 | 2203.00.99 | $75.17/L of alcohol |
| 11 | 2204.10.23 | $75.17/L of alcohol |
| 12 | 2204.10.29 | $75.17/L of alcohol |
| 13 | 2204.10.83 | $75.17/L of alcohol |
| 14 | 2204.10.89 | $75.17/L of alcohol |
| 15 | 2204.21.30 | $75.17/L of alcohol |
| 16 | 2204.21.90 | $75.17/L of alcohol |
| 17 | 2204.29.30 | $75.17/L of alcohol |
| 18 | 2204.29.90 | $75.17/L of alcohol |
| 19 | 2205.10.30 | $75.17/L of alcohol |

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

**August 2012 CPI Duty Rate Changes**

|  |  |  |
| --- | --- | --- |
| **Column 1 Item** | **Column 2**  **Customs Tariff Subheading** | **Column 3**  **New Rates of Duty Operative from 1 August 2012** |
| 20 | 2205.10.90 | $75.17/L of alcohol |
| 21 | 2205.90.30 | $75.17/L of alcohol |
| 22 | 2205.90.90 | $75.17/L of alcohol |
| 23 | 2206.00.13 | $75.17/L of alcohol |
| 24 | 2206.00.14 | $75.17/L of alcohol |
| 25 | 2206.00.21 | $75.17/L of alcohol |
| 26 | 2206.00.22 | $75.17/L of alcohol |
| 27 | 2206.00.23 | $75.17/L of alcohol |
| 28 | 2206.00.24 | $75.17/L of alcohol |
| 29 | 2206.00.52 | $75.17/L of alcohol |
| 30 | 2206.00.59 | $75.17/L of alcohol |
| 31 | 2206.00.62 | $75.17/L of alcohol |
| 32 | 2206.00.69 | $75.17/L of alcohol |
| 33 | 2206.00.74 | $38.09/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 | $44.37/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 | $44.37/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 | $7.61/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 | $23.87/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 | $31.24/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)**

**August 2012 CPI Duty Rate Changes**

|  |  |  |
| --- | --- | --- |
| **Column 1 Item** | **Column 2**  **Customs Tariff Subheading** | **Column 3**  **New Rates of Duty Operative from 1 August 2012** |
| 39 | 2206.00.92 | $75.17/L of alcohol |
| 40 | 2206.00.99 | $75.17/L of alcohol |
| 41 | 2207.10.00 | $75.17/L of alcohol |
| 43 | 2208.20.10 | $70.19/L of alcohol |
| 44 | 2208.20.90 | $75.17/L of alcohol |
| 45 | 2208.30.00 | $75.17/L of alcohol |
| 46 | 2208.40.00 | $75.17/L of alcohol |
| 47 | 2208.50.00 | $75.17/L of alcohol |
| 48 | 2208.60.00 | $75.17/L of alcohol |
| 49 | 2208.70.00 | $75.17/L of alcohol |
| 50 | 2208.90.20 | $75.17/L of alcohol |
| 51 | 2208.90.90 | $75.17/L of alcohol |
| 52 | 2401.10.00 | $436.13/kg |
| 53 | 2401.20.00 | $436.13/kg of tobacco content |
| 54 | 2401.30.00 | $436.13/kg of tobacco content |
| 55 | 2402.10.20 | $0.34889/stick |
| 56 | 2402.10.80 | $436.13/kg of tobacco content |
| 57 | 2402.20.20 | $0.34889/stick |
| 58 | 2402.20.80 | $436.13/kg of tobacco content |
| 59 | 2403.11.00 | $436.13/kg of tobacco content |
| 60 | 2403.19.10 | $0.34889/stick |
| 60A | 2403.19.90 | $436.13/kg of tobacco content |
| 61 | 2403.91.00 | $436.13/kg of tobacco content |
| 62 | 2403.99.80 | $436.13/kg of tobacco content |

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

**August 2012 CPI Duty Rate Changes**

|  |  |  |
| --- | --- | --- |
| **Column 1**  **Excise Tariff Item / Subitem** |  | **Column 2**  **New Rates of Duty Operative from 1 August 2012** |
| **1** | 1.1  1.2 | **Beer**  $38.09 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  $7.61 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  $44.37 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  $23.87 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  $44.37 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  $31.24 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  $2.68 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  $3.09 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**  $75.17 per litre of alcohol |
| **3** | 3.1 | **Spirits; Other excisable beverages exceeding 10% by volume of alcohol**  $70.19 per litre of alcohol |
|  | 3.2 | $75.17 per litre of alcohol |
|  | 3.10 | $75.17 per litre of alcohol |
| **5** | 5.1 | **Tobacco, cigars, cigarettes and snuff**  $0.34889 per stick |
|  | 5.5 | $436.13 per kilogram of tobacco content |