

AUSTRALIAN CUSTOMS AND BORDER PROTECTION NOTICE 2013/03

**Indexation of certain customs and excise duty rates – 1 February 2013**

The Australian Bureau of Statistics (ABS) released the December Quarter 2012 Consumer Price Index (CPI) figures on 23 January 2013. In accordance with the indexation provisions in section 19 of the *Customs Tariff Act 1995* (Customs Tariff) 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 2013. This Notice sets out the new rates in Tables 1 and 2 below.

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 2012 number, by the previous highest December or June Quarter number occurring after December 1983. Accordingly, the

December 2012 index number (102.0) has been divided by the June 2012 index number (100.4) to establish an indexation factor of 1.016. As this factor is more than one, rates of customs and excise duty are increased by the application of this factor.

The index number of 180.4 (June Quarter 2012), published in ACN 2012/42, has been converted to 100.4 as the ABS has reset the index numbers for each index series to 100.0 for the financial year 2011-12.

Note that these rates also apply to goods subject to indexation in Schedule 5 (US originating goods), Schedule 6 (Thai originating goods), Schedule 7 (Chilean originating goods), Schedule 8 (AANZ originating goods) and Schedule 9 (Malaysian originating goods) in the Customs Tariff.

Customs and Border Protection has arranged for the publication of a Notice of Substituted Rates of Customs Duty (Notice (No. 1) 2013) in the Commonwealth Gazette on Wednesday 6 February 2013.

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

|  |  |
| --- | --- |
| for customs duty rates  Manager  Trade Policy and Advice Australian Customs and Border Protection Service  5 Constitution Avenue  CANBERRA ACT 2601  Ph: (02) 6275 6095 | for excise duty rates  Senior Director  Indirect Tax, Revenue Performance and Effectiveness  Australian Taxation Office 21 Genge Street  CANBERRA ACT 2600  (02) 6216 2572 |

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

Schedule 3

|  |  |  |  |
| --- | --- | --- | --- |
| 22/5 (R.40) | 22/11 (R.30) | 22/17 (R.32) | 22/23 (R.12) |
| 22/7 (R.40) | 22/13 (R.32) | 22/19 (R.32) | 24/3 (R.40) |
| 22/9 (R.40) | 22/15 (R.30) | 22/21 (R.29) | 24/5 (R.14) |

Schedule 5 Schedule 6 Schedule 7 Schedule 8 Schedule 9

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 5/1 (R.21) | 6/1 (R.20) | 7/1 (R.9) | 8/1 (R.7) | 9/1 (R.1) |
| 5/3 (R.27) | 6/3 (R.26) | 7/3 (R.13) | 8/3 (R.12) | 9/3 (R.1) |

Customs and Border Protection will issue the above tariff reprint pages in the week commencing 4 February 2013.

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)

Geoff Johannes National Manager

Trade, Policy and Implementation Branch 30 January 2013

# TABLE 1: CUSTOMS TARIFF ACT 1995 - TARIFF SUBHEADINGS AFFECTED BY 1 FEBRUARY 2013 CPI INDEXATION

|  |  |  |
| --- | --- | --- |
| **Customs Tariff Subheading** | | **New Rates of Duty Operative from 1 February 2013** |
| 2203.00.61 | 2206.00.74 | $38.70/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 2203.00.62 | 2206.00.75 | $45.08/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 | 2206.00.78 | $45.08/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 | 2206.00.82 | $7.73/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 | 2206.00.83 | $24.25/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 | 2206.00.89 | $31.74/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 | 2203.00.99 | $76.37/L of alcohol |
|  | |  |
| 2204.10.23 | 2206.00.24 | $76.37/L of alcohol, plus customs duty where applicable |
| 2204.10.29 | 2206.00.52 |
| 2204.10.83 | 2206.00.59 |
| 2204.10.89 | 2206.00.62 |
| 2204.21.30 | 2206.00.69 |
| 2204.21.90 | 2206.00.92 |
| 2204.29.30 | 2206.00.99 |
| 2204.29.90 | 2207.10.00 |
| 2205.10.30 | 2208.20.90 |
| 2205.10.90 | 2208.30.00 |
| 2205.90.30 | 2208.40.00 |
| 2205.90.90 | 2208.50.00 |
| 2206.00.13 | 2208.60.00 |

**TABLE 1: CUSTOMS TARIFF ACT 1995 - TARIFF SUBHEADINGS AFFECTED BY 1 FEBRUARY 2013 CPI INDEXATION**

|  |  |  |
| --- | --- | --- |
| **Customs Tariff Subheading** | | **New Rates of Duty Operative from 1 February 2013** |
| 2206.00.14 | 2208.70.00 | $76.37/L of alcohol, plus customs duty where applicable |
| 2206.00.21 | 2208.90.20 |
| 2206.00.22 | 2208.90.90 |
| 2206.00.23 |  |
|  | |  |
| 2208.20.10 | | $71.31/L of alcohol, plus customs duty where applicable |
|  | |  |
| 2401.10.00 | | $443.11/kg |
|  | |  |
| 2401.20.00 | 2403.11.00 | $443.11/kg of tobacco content |
| 2401.30.00 | 2403.19.90 |
| 2402.10.80 | 2403.91.00 |
| 2402.20.80 | 2403.99.80 |
|  | |  |
| 2402.10.20 | 2403.19.10 | $0.35447/stick |
| 2402.20.20 |  |

# TABLE 2: EXCISE TARIFF ACT 1921 - EXCISE ITEMS AFFECTED BY 1 FEBRUARY 2013 CPI INDEXATION

|  |  |
| --- | --- |
| **Excise Tariff Item / Subitem** | **New Rates of Duty Operative from 1 February 2013** |
| **1** | **Beer** |
| 1.1 | $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 |
| 1.2 | $7.73 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 | $45.08 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 | $24.25 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 | $45.08 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 | $31.74 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 | $2.72 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 | $3.14 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 | $76.37 per litre of alcohol |
|  |  |
| **3** | **Spirits; Other excisable beverages exceeding 10% by**  **volume of alcohol** |
| 3.1 | $71.31 per litre of alcohol |
| 3.2 | $76.37 per litre of alcohol |
| 3.10 | $76.37 per litre of alcohol |
|  |  |
| **5** | **Tobacco, cigars, cigarettes and snuff** |
| 5.1 | $0.35447 per stick |
| 5.5 | $443.11 per kilogram of tobacco content |