

AUSTRALIAN CUSTOMS AND BORDER PROTECTION NOTICE 2013/31

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

The Australian Bureau of Statistics (ABS) released the June Quarter 2013 Consumer Price Index (CPI) figures on 24 July 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 August 2013. This Notice sets out the new rates in Tables 1 and 2 over leaf.

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 2013 number, by the previous highest December or June Quarter number occurring after December 1983. Accordingly, the

June 2013 index number (102.8) has been divided by the December 2012 index number (102.0) to establish an indexation factor of 1.008. As this factor is more than one, rates of customs and excise duty are increased by the application of this factor.

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.

The Australian Customs and Border Protection Service (ACBPS) has arranged for the publication of a Notice of Substituted Rates of Customs Duty (Notice (No. 3) 2013) in the Commonwealth Gazette on 1 August 2013.

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

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| --- | --- |
| for customs duty rates  Manager  Trade Policy and Advice 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 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.41) | 22/11 (R.31) | 22/17 (R.33) | 22/23 (R.13) |
| 22/7 (R.41) | 22/13 (R.33) | 22/19 (R.33) | 24/3 (R.41) |
| 22/9 (R.41) | 22/15 (R.31) | 22/21 (R.30) | 24/5 (R.15) |

Schedule 5 Schedule 6 Schedule 7 Schedule 8 Schedule 9

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 5/1 (R.22) | 6/1 (R.21) | 7/1 (R.10) | 8/1 (R.8) | 9/1 (R.2) |
| 5/3 (R.28) | 6/3 (R.27) | 7/3 (R.14) | 8/3 (R.13) | 9/3 (R.2) |

ACPBS will issue the above tariff reprint pages in the week commencing 5 August 2013. Excise Tariff Working Pages are available from the ATO webpage.

[www.ato.gov.au/Rates/Excise-tariff-working-pages---by-laws/](http://www.ato.gov.au/Rates/Excise-tariff-working-pages---by-laws/)

(signed)

Geoff Johannes National Manager

Trade, Policy and Implementation Branch 26 July 2013

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

|  |  |  |
| --- | --- | --- |
| **Customs Tariff Subheading** | | **New Rates of Duty Operative from 1 August 2013** |
| 2203.00.61 | 2206.00.74 | $39.01/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 2203.00.62 | 2206.00.75 | $45.44/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 | $45.44/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 | $7.79/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 | $24.44/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 | $31.99/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 | $76.98/L of alcohol |
|  | |  |
| 2204.10.23 | 2206.00.24 | $76.98/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 AUGUST 2013 CPI INDEXATION**

|  |  |  |
| --- | --- | --- |
| **Customs Tariff Subheading** | | **New Rates of Duty Operative from 1 August 2013** |
| 2206.00.14 | 2208.70.00 | $76.98/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 | | $71.88/L of alcohol, plus customs duty where applicable |
|  | |  |
| 2401.10.00 | | $446.65/kg |
|  | |  |
| 2401.20.00 | 2403.11.00 | $446.65/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 | $0.35731/stick |
| 2402.20.20 |  |

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

|  |  |
| --- | --- |
| **Excise Tariff Item/ Subitem** | **New Rates of Duty Operative from 1 August 2013** |
| **1** | **Beer** |
| 1.1 | $39.01 per litre of alcohol, calculated on that alcohol content  by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 1.2 | $7.79 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 | $45.44 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 | $24.44 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 | $45.44 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 | $31.99 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 | $2.74 per litre of alcohol, calculated on that alcohol content  by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 1.16 | $3.17 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 | $76.98 per litre of alcohol |
|  |  |
| **3** | **Spirits; Other excisable beverages exceeding 10% by**  **volume of alcohol** |
| 3.1 | $71.88 per litre of alcohol |
| 3.2 | $76.98 per litre of alcohol |
| 3.10 | $76.98 per litre of alcohol |
|  |  |
| **5** | **Tobacco, cigars, cigarettes and snuff** |
| 5.1 | $0.35731 per stick |
| 5.5 | $446.65 per kilogram of tobacco content |