Australian Customs Notice No. 2020/31

# Customs duty rates on excise-equivalent goods - August 2020

This notice sets out the arrangements for the customs duty rates for certain excise-equivalent goods, including spirits, beers and fuel products as a result of the Consumer Price Index (CPI) released by the Australian Bureau of Statistics on 29 July 2020.

Section 19 of the *Customs Tariff Act 1995* (Customs Tariff Act), provides for customs duty rates for certain excise-equivalent goods to be indexed biannually, in February and August, to the CPI by application of an indexation factor. The indexation factor is calculated by dividing the most recent June or December Quarter CPI number by the previous highest June or December Quarter CPI number occurring after the June 1983 Quarter. When the indexation factor is greater than one, the new customs duty rates are determined by the application of the indexation factor. When the indexation factor is less than or equal to one, no change to the customs duty rates are made.

The figures used to calculate the indexation factor for August 2020 are set out in the table below:

|  |  |  |
| --- | --- | --- |
| **Most recent CPI number** | **Highest previous June or December Quarter** | **Indexation Factor** |
| June Quarter 2020 | December Quarter 2019 |
| 114.4 | 116.2 | 0.985 |

As the indexation factor for August 2020 (0.985) is less than one, customs duty rates for the relevant

excise-equivalent goods, in Schedule 3 and Schedules 4A to 13 inclusive to the Customs Tariff, will remain at current levels.

The rates of customs duty for excise-equivalent goods that continue to apply are set out in Table 1.

***Australia’s customs service***

No changes will be made to the rates of duty on goods subject to excise. Further information can be found on the Australian Taxation Office website via the following links: [ato.gov.au/alcoholexciserates](https://www.ato.gov.au/Business/Excise-and-excise-equivalent-goods/Alcohol-excise/Excise-rates-for-alcohol/) and [ato.gov.au/fuelexciserates.](https://www.ato.gov.au/Business/Excise-and-excise-equivalent-goods/Fuel-excise/Excise-rates-for-fuel/)

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

|  |  |
| --- | --- |
| for customs duty rates | for excise duty rates |
| Assistant Director Trade and Tariff Policy Australian Border Force  Ph: (02) 6264 2143 | Director  Indirect Tax, Revenue Performance Australian Taxation Office  Ph: (02) 6216 1397 |

No changes will be made to the Online Tariff available on [www.abf.gov.au](http://www.abf.gov.au/) and no revised Customs Tariff Working Pages will be issued.

[Signed]

Matthew Duckworth Assistant Secretary

Customs and Trade Policy Branch Customs Group

Australian Border Force 29 July 2020

# Table 1: Customs Tariff Act 1995 – Customs duty rates applying to certain excise-equivalent goods

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| --- | --- | --- | --- |
| **Customs Tariff Subheading** | | **Excise-equivalent customs duty rates** | |
| 2203.00.64 | 2206.00.73 | $ 44.05 per litre of alcohol, calculated on that alcohol content by which  the percentage by volume of alcohol of the goods exceeds 1.15 | |
| 2203.00.66 | 2206.00.77 | $ 51.31 per litre of alcohol, calculated on that alcohol content by which  by which the percentage by volume of alcohol of the goods exceeds 1.15 | |
| 2203.00.69 | 2206.00.79 | $ 51.31 per litre of alcohol, calculated on that alcohol content by which  the percentage by volume of alcohol of the goods exceeds 1.15 | |
| 2203.00.63  2203.00.71 | 2206.00.72  2206.00.82 | $ 8.81 per litre of alcohol, calculated on that alcohol content by which  the percentage by volume of alcohol of the goods exceeds 1.15 | |
| 2203.00.65  2203.00.72 | 2206.00.76  2206.00.83 | $ 27.59 per litre of alcohol, calculated on that alcohol content by which  by which the percentage by volume of alcohol of the goods exceeds 1.15 | |
| 2203.00.67  2203.00.79 | 2206.00.78  2206.00.89 | $ 36.14 per litre 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  2206.00.13 | 2206.00.14  2206.00.92  2206.00.99 | $ 86.90 | per litre of alcohol |
| 2204.10.23  2204.10.29  2204.10.83  2204.10.89  2204.21.30  2204.21.90  2204.22.30  2204.22.90  2204.29.30  2204.29.90  2205.10.30  2205.10.90  2205.90.30  2205.90.90  2206.00.21  2206.00.22 | 2206.00.23  2206.00.24  2206.00.52  2206.00.59  2206.00.62  2206.00.69  2207.10.00  2208.20.90  2208.30.00  2208.40.00  2208.50.00  2208.60.00  2208.70.00  2208.90.20  2208.90.90 | $ 86.90 | per litre of alcohol, plus customs duty where applicable |
| 2208.20.10 | | $ 81.16 | per litre of alcohol, plus customs duty where applicable |

|  |  |  |  |
| --- | --- | --- | --- |
| **Customs Tariff Subheading (Continued)** | | **Excise-equivalent customs duty rates (Continued)** | |
| 2207.20.10 | 2710.91.69 | $ 0.423 per litre of petroleum fuels including diesel, ethanol and biodiesel, and blends thereof, plus customs duty where applicable | |
| 2707.10.00 | 2710.91.70 |
| 2707.20.00 | 2710.91.80 |
| 2707.30.00 | 2710.99.16 |
| 2707.50.00 | 2710.99.22 |
| 2709.00.90 | 2710.99.28 |
| 2710.12.62 | 2710.99.51 |
| 2710.12.69 | 2710.99.52 |
| 2710.12.70 | 2710.99.53 |
| 2710.19.16 | 2710.99.62 |
| 2710.19.22 | 2710.99.69 |
| 2710.19.28 | 2710.99.70 |
| 2710.19.51 | 2710.99.80 |
| 2710.19.52 | 2902.20.00 |
| 2710.19.53 | 2902.30.00 |
| 2710.19.70 | 2902.41.00 |
| 2710.20.00 | 2902.42.00 |
| 2710.91.16 | 2902.43.00 |
| 2710.91.22 | 2902.44.00 |
| 2710.91.28 | 3817.00.10 |
| 2710.91.51 | 3824.99.30 |
| 2710.91.52 | 3824.99.40 |
| 2710.91.53 | 3826.00.10 |
| 2710.91.62 | 3826.00.20 |
| 2711.11.00 | | $ 0.290 | per kilogram of liquefied natural gas |
| 2711.21.10 | | $ 0.290 | per kilogram of compressed natural gas |
| 2711.12.10 | 2711.13.10 | $ 0.138 | per litre of liquefied petroleum gas |