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## **AUSTRALIAN CUSTOMS NOTICE NO. 2010/38**

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### **Indexation of certain customs and excise duty rates – August 2010**

The Australian Bureau of Statistics released the June Quarter 2010 Consumer Price Index (CPI) figures on 28 July 2010. 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 2 August 2010. The new rates are set out in tables 1 to 6 of this Notice.

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 2010 number, by the previous highest December or June Quarter number occurring after December 1983. Accordingly, the June 2010 index number (172.1) has been divided by the December 2009 index number (169.5) to establish an indexation factor of 1.015. As this factor is more than one, rates of customs and excise duty have been 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) 2010) in Commonwealth Gazette GN 30 on Wednesday 4 August 2010.

You should 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

Director  
Indirect Tax Risk and Intelligence  
Australian Taxation Office  
Genge Street  
CANBERRA ACT 2601  
Ph: (02) 6216 6747

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

Schedule 3

22/5 (R.34)	22/11 (R.24)	22/17 (R.26)	22/23 (R.6)
22/7 (R.34)	22/13 (R.26)	22/19 (R.26)	24/3 (R.34)
22/9 (R.34)	22/15 (R.24)	22/21 (R.23)	

Schedule 5

5/1 (R.16)  
5/3 (R.19)

Schedule 6

6/1 (R.15)  
6/3 (R.18)

Schedule 7

7/1 (R.4)  
7/3 (R.6)

Schedule 8

8/1 (R.2)  
8/3 (R.4)

Customs and Border Protection will issue above tariff reprint pages in the week commencing 9 August 2010. Excise Tariff Working Pages are available from the internet, please go to the Australian Taxation Office's 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  
30 July 2010

**TABLE 1: CUSTOMS TARIFF ACT 1995: SCHEDULE 3  
August 2010 CPI Duty Rate Changes**

<b>Column 1</b>	<b>Column 2</b>
<b>Customs Tariff Subheading</b>	<b>New Rates of Duty Operative from 2 August 2010</b>
2203.00.61	\$36.31/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:\$36.31/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	\$42.31/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:\$42.31/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	\$42.31/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:\$42.31/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	\$7.25/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:\$7.25/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2203.00.72	\$22.76/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:\$22.76/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	\$29.78/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:\$29.78/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2203.00.91	\$71.67/L of alcohol NZ/PG/FI/DC/LDC/SG:\$71.67/L of alcohol
2203.00.99	\$71.67/L of alcohol NZ/PG/FI/DC/LDC/SG:\$71.67/L of alcohol

**TABLE 1: CUSTOMS TARIFF ACT 1995: SCHEDULE 3  
August 2010 CPI Duty Rate Changes**

<b>Column 1</b>	<b>Column 2</b>
<b>Customs Tariff Subheading</b>	<b>New Rates of Duty Operative from 2 August 2010</b>
2204.10.23	5%, and \$71.67/L of alcohol NZ/PG/FI/DC/LDC/SG:\$71.67/L of alcohol DCS:4%, and \$71.67/L of alcohol DCT:5%, and \$71.67/L of alcohol
2204.10.29	5%, and \$71.67/L of alcohol NZ/PG/FI/DC/LDC/SG:\$71.67/L of alcohol DCS:4%, and \$71.67/L of alcohol DCT:5%, and \$71.67/L of alcohol
2204.10.83	5%, and \$71.67/L of alcohol NZ/PG/FI/DC/LDC/SG:\$71.67/L of alcohol
2204.10.89	5%, and \$71.67/L of alcohol NZ/PG/FI/DC/LDC/SG:\$71.67/L of alcohol
2204.21.30	5%, and \$71.67/L of alcohol NZ/PG/FI/DC/LDC/SG:\$71.67/L of alcohol
2204.21.90	5%, and \$71.67/L of alcohol NZ/PG/FI/DC/LDC/SG:\$71.67/L of alcohol
2204.29.30	5%, and \$71.67/L of alcohol NZ/PG/FI/DC/LDC/SG:\$71.67/L of alcohol
2204.29.90	5%, and \$71.67/L of alcohol NZ/PG/FI/DC/LDC/SG:\$71.67/L of alcohol
2205.10.30	5%, and \$71.67/L of alcohol NZ/PG/FI/DC/LDC/SG:\$71.67/L of alcohol
2205.10.90	5%, and \$71.67/L of alcohol NZ/PG/FI/DC/LDC/SG:\$71.67/L of alcohol
2205.90.30	5%, and \$71.67/L of alcohol NZ/PG/FI/DC/LDC/SG:\$71.67/L of alcohol
2205.90.90	5%, and \$71.67/L of alcohol NZ/PG/FI/DC/LDC/SG:\$71.67/L of alcohol
2206.00.13	\$71.67/L of alcohol NZ/PG/FI/DC/LDC/SG:\$71.67/L of alcohol
2206.00.14	\$71.67/L of alcohol NZ/PG/FI/DC/LDC/SG:\$71.67/L of alcohol

**TABLE 1: CUSTOMS TARIFF ACT 1995: SCHEDULE 3  
August 2010 CPI Duty Rate Changes**

<b>Column 1</b>	<b>Column 2</b>
<b>Customs Tariff Subheading</b>	<b>New Rates of Duty Operative from 2 August 2010</b>
2206.00.21	5%, and \$71.67/L of alcohol NZ/PG/FI/DC/LDC/SG:\$71.67/L of alcohol DCS:4%, and \$71.67/L of alcohol DCT:5%, and \$71.67/L of alcohol
2206.00.22	5%, and \$71.67/L of alcohol NZ/PG/FI/DC/LDC/SG:\$71.67/L of alcohol DCS:4%, and \$71.67/L of alcohol DCT:5%, and \$71.67/L of alcohol
2206.00.23	5%, and \$71.67/L of alcohol NZ/PG/FI/DC/LDC/SG:\$71.67/L of alcohol DCS:3%, and \$71.67/L of alcohol
2206.00.24	5%, and \$71.67/L of alcohol NZ/PG/FI/DC/LDC/SG:\$71.67/L of alcohol DCS:3%, and \$71.67/L of alcohol
2206.00.52	5%, and \$71.67/L of alcohol NZ/PG/FI/DC/LDC/SG:\$71.67/L of alcohol DCS:4%, and \$71.67/L of alcohol DCT:5%, and \$71.67/L of alcohol
2206.00.59	5%, and \$71.67/L of alcohol NZ/PG/FI/DC/LDC/SG:\$71.67/L of alcohol DCS:4%, and \$71.67/L of alcohol DCT:5%, and \$71.67/L of alcohol
2206.00.62	5%, and \$71.67/L of alcohol NZ/PG/FI/DC/LDC/SG:\$71.67/L of alcohol DCS:3%, and \$71.67/L of alcohol
2206.00.69	5%, and \$71.67/L of alcohol NZ/PG/FI/DC/LDC/SG:\$71.67/L of alcohol DCS:3%, and \$71.67/L of alcohol
2206.00.74	\$36.31/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:\$36.31/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 2010 CPI Duty Rate Changes**

<b>Column 1</b>	<b>Column 2</b>
<b>Customs Tariff Subheading</b>	<b>New Rates of Duty Operative from 2 August 2010</b>
2206.00.75	\$42.31/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:\$42.31/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	\$42.31/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:\$42.31/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	\$7.25/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:\$7.25/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	\$22.76/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:\$22.76/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	\$29.78/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:\$29.78/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2206.00.92	\$71.67/L of alcohol NZ/PG/FI/DC/LDC/SG:\$71.67/L of alcohol
2206.00.99	\$71.67/L of alcohol NZ/PG/FI/DC/LDC/SG:\$71.67/L of alcohol
2207.10.00	5%, and \$71.67/L of alcohol NZ/PG/FI/DC/LDC/SG:\$71.67/L of alcohol DCS:4%, and \$71.67/L of alcohol DCT:5%, and \$71.67/L of alcohol

**TABLE 1: CUSTOMS TARIFF ACT 1995: SCHEDULE 3  
August 2010 CPI Duty Rate Changes**

<b>Column 1</b>	<b>Column 2</b>
<b>Customs Tariff Subheading</b>	<b>New Rates of Duty Operative from 2 August 2010</b>
2208.20.10	5%, and \$66.92/L of alcohol NZ/PG/FI/DC/LDC/SG:\$66.92/L of alcohol DCS:3%, and \$66.92/L of alcohol
2208.20.90	5%, and \$71.67/L of alcohol NZ/PG/FI/DC/LDC/SG:\$71.67/L of alcohol DCS:3%, and \$71.67/L of alcohol
2208.30.00	5%, and \$71.67/L of alcohol NZ/PG/FI/DC/LDC/SG:\$71.67/L of alcohol DCS:3%, and \$71.67/L of alcohol
2208.40.00	5%, and \$71.67/L of alcohol NZ/PG/FI/DC/LDC/SG:\$71.67/L of alcohol DCS:3%, and \$71.67/L of alcohol
2208.50.00	5%, and \$71.67/L of alcohol NZ/PG/FI/DC/LDC/SG:\$71.67/L of alcohol DCS:3%, and \$71.67/L of alcohol
2208.60.00	5%, and \$71.67/L of alcohol NZ/PG/FI/DC/LDC/SG:\$71.67/L of alcohol DCS:3%, and \$71.67/L of alcohol
2208.70.00	5%, and \$71.67/L of alcohol NZ/PG/FI/DC/LDC/SG:\$71.67/L of alcohol DCS:3%, and \$71.67/L of alcohol
2208.90.20	5%, and \$71.67/L of alcohol NZ/PG/FI/DC/LDC/SG:\$71.67/L of alcohol DCS:3%, and \$71.67/L of alcohol
2208.90.90	5%, and \$71.67/L of alcohol NZ/PG/FI/DC/LDC/SG:\$71.67/L of alcohol DCS:3%, and \$71.67/L of alcohol
2401.10.00	\$415.86/kg NZ/PG/FI/DC/LDC/SG:\$415.86/kg
2401.20.00	\$415.86/kg of tobacco content NZ/PG/FI/DC/LDC/SG:\$415.86/kg of tobacco content
2401.30.00	\$415.86/kg of tobacco content NZ/PG/FI/DC/LDC/SG:\$415.86/kg of tobacco content

**TABLE 1: CUSTOMS TARIFF ACT 1995: SCHEDULE 3  
August 2010 CPI Duty Rate Changes**

<b>Column 1</b>	<b>Column 2</b>
<b>Customs Tariff Subheading</b>	<b>New Rates of Duty Operative from 2 August 2010</b>
2402.10.20	\$0.33267/stick NZ/PG/FI/DC/LDC/SG:\$0.33267/stick
2402.10.80	\$415.86/kg of tobacco content NZ/PG/FI/DC/LDC/SG:\$415.86/kg of tobacco content
2402.20.20	\$0.33267/stick NZ/PG/FI/DC/LDC/SG:\$0.33267/stick
2402.20.80	\$415.86/kg of tobacco content NZ/PG/FI/DC/LDC/SG:\$415.86/kg of tobacco content
2403.10.30	\$0.33267/stick NZ/PG/FI/DC/LDC/SG:\$0.33267/stick
2403.10.70	\$415.86/kg of tobacco content NZ/PG/FI/DC/LDC/SG:\$415.86/kg of tobacco content
2403.91.00	\$415.86/kg of tobacco content NZ/PG/FI/DC/LDC/SG:\$415.86/kg of tobacco content
2403.99.80	\$415.86/kg of tobacco content NZ/PG/FI/DC/LDC/SG:\$415.86/kg of tobacco content

**TABLE 2: CUSTOMS TARIFF ACT 1995: SCHEDULE 5 (US originating goods)  
August 2010 CPI Duty Rate Changes**

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Customs Tariff Subheading</b>	<b>New Rates of Duty Operative from 2 August 2010</b>
3	2203.00.61	\$36.31/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	\$42.31/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	\$42.31/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	\$7.25/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	\$22.76/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	\$29.78/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	\$71.67/L of alcohol
8B	2203.00.99	\$71.67/L of alcohol
9	2204.10.23	\$71.67/L of alcohol
10	2204.10.29	\$71.67/L of alcohol
11	2204.10.83	\$71.67/L of alcohol
12	2204.10.89	\$71.67/L of alcohol
13	2204.21.30	\$71.67/L of alcohol
14	2204.21.90	\$71.67/L of alcohol
15	2204.29.30	\$71.67/L of alcohol
16	2204.29.90	\$71.67/L of alcohol
17	2205.10.30	\$71.67/L of alcohol
18	2205.10.90	\$71.67/L of alcohol
19	2205.90.30	\$71.67/L of alcohol

**TABLE 2: CUSTOMS TARIFF ACT 1995: SCHEDULE 5 (US originating goods)  
August 2010 CPI Duty Rate Changes**

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Customs Tariff Subheading</b>	<b>New Rates of Duty Operative from 2 August 2010</b>
20	2205.90.90	\$71.67/L of alcohol
20A	2206.00.13	\$71.67/L of alcohol
20B	2206.00.14	\$71.67/L of alcohol
20C	2206.00.21	\$71.67/L of alcohol
20D	2206.00.22	\$71.67/L of alcohol
20E	2206.00.23	\$71.67/L of alcohol
20F	2206.00.24	\$71.67/L of alcohol
21	2206.00.52	\$71.67/L of alcohol
22	2206.00.59	\$71.67/L of alcohol
23	2206.00.62	\$71.67/L of alcohol
24	2206.00.69	\$71.67/L of alcohol
25	2206.00.74	\$36.31/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	\$42.31/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	\$42.31/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	\$7.25/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	\$22.76/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	\$29.78/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 2010 CPI Duty Rate Changes**

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Customs Tariff Subheading</b>	<b>New Rates of Duty Operative from 2 August 2010</b>
31	2206.00.92	\$71.67/L of alcohol
32	2206.00.99	\$71.67/L of alcohol
33	2207.10.00	\$71.67/L of alcohol
35	2208.20.10	\$66.92/L of alcohol
36	2208.20.90	\$71.67/L of alcohol
37	2208.30.00	\$71.67/L of alcohol
38	2208.40.00	\$71.67/L of alcohol
39	2208.50.00	\$71.67/L of alcohol
40	2208.60.00	\$71.67/L of alcohol
41	2208.70.00	\$71.67/L of alcohol
42	2208.90.20	\$71.67/L of alcohol
43	2208.90.90	\$71.67/L of alcohol
43A	2401.10.00	\$415.86/kg
44	2401.20.00	\$415.86/kg of tobacco content
45	2401.30.00	\$415.86/kg of tobacco content
46	2402.10.20	\$0.33267/stick
47	2402.10.80	\$415.86/kg of tobacco content
48	2402.20.20	\$0.33267/stick
49	2402.20.80	\$415.86/kg of tobacco content
50	2403.10.30	\$0.33267/stick
51	2403.10.70	\$415.86/kg of tobacco content
52	2403.91.00	\$415.86/kg of tobacco content
54	2403.99.80	\$415.86/kg of tobacco content

**TABLE 3: CUSTOMS TARIFF ACT 1995: SCHEDULE 6 (Thai originating goods)  
August 2010 CPI Duty Rate Changes**

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Customs Tariff Subheading</b>	<b>New Rates of Duty Operative from 2 August 2010</b>
6	2203.00.61	\$36.31/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	\$42.31/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	\$42.31/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	\$7.25/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	\$22.76/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	\$29.78/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	\$71.67/L of alcohol
11B	2203.00.99	\$71.67/L of alcohol
12	2204.10.23	\$71.67/L of alcohol
13	2204.10.29	\$71.67/L of alcohol
14	2204.10.83	\$71.67/L of alcohol
15	2204.10.89	\$71.67/L of alcohol
16	2204.21.30	\$71.67/L of alcohol
17	2204.21.90	\$71.67/L of alcohol
18	2204.29.30	\$71.67/L of alcohol
19	2204.29.90	\$71.67/L of alcohol
20	2205.10.30	\$71.67/L of alcohol

**TABLE 3: CUSTOMS TARIFF ACT 1995: SCHEDULE 6 (Thai originating goods)  
August 2010 CPI Duty Rate Changes**

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Customs Tariff Subheading</b>	<b>New Rates of Duty Operative from 2 August 2010</b>
21	2205.10.90	\$71.67/L of alcohol
22	2205.90.30	\$71.67/L of alcohol
23	2205.90.90	\$71.67/L of alcohol
23A	2206.00.13	\$71.67/L of alcohol
23B	2206.00.14	\$71.67/L of alcohol
23C	2206.00.21	\$71.67/L of alcohol
23D	2206.00.22	\$71.67/L of alcohol
23E	2206.00.23	\$71.67/L of alcohol
23F	2206.00.24	\$71.67/L of alcohol
24	2206.00.52	\$71.67/L of alcohol
25	2206.00.59	\$71.67/L of alcohol
26	2206.00.62	\$71.67/L of alcohol
27	2206.00.69	\$71.67/L of alcohol
28	2206.00.74	\$36.31/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	\$42.31/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	\$42.31/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	\$7.25/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	\$22.76/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 2010 CPI Duty Rate Changes**

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Customs Tariff Subheading</b>	<b>New Rates of Duty Operative from 2 August 2010</b>
33	2206.00.89	\$29.78/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	\$71.67/L of alcohol
35	2206.00.99	\$71.67/L of alcohol
36	2207.10.00	\$71.67/L of alcohol
38	2208.20.10	\$66.92/L of alcohol
39	2208.20.90	\$71.67/L of alcohol
40	2208.30.00	\$71.67/L of alcohol
41	2208.40.00	\$71.67/L of alcohol
42	2208.50.00	\$71.67/L of alcohol
43	2208.60.00	\$71.67/L of alcohol
44	2208.70.00	\$71.67/L of alcohol
45	2208.90.20	\$71.67/L of alcohol
46	2208.90.90	\$71.67/L of alcohol
46A	2401.10.00	\$415.86/kg
47	2401.20.00	\$415.86/kg of tobacco content
48	2401.30.00	\$415.86/kg of tobacco content
49	2402.10.20	\$0.33267/stick
50	2402.10.80	\$415.86/kg of tobacco content
51	2402.20.20	\$0.33267/stick
52	2402.20.80	\$415.86/kg of tobacco content
53	2403.10.30	\$0.33267/stick
54	2403.10.70	\$415.86/kg of tobacco content
55	2403.91.00	\$415.86/kg of tobacco content
57	2403.99.80	\$415.86/kg of tobacco content

**TABLE 4: CUSTOMS TARIFF ACT 1995: SCHEDULE 7 (Chilean originating goods)  
August 2010 CPI Duty Rate Changes**

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Customs Tariff Subheading</b>	<b>New Rates of Duty Operative from 2 August 2010</b>
5	2203.00.61	\$36.31/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	\$42.31/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	\$42.31/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	\$7.25/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	\$22.76/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	\$29.78/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	\$71.67/L of alcohol
10B	2203.00.99	\$71.67/L of alcohol
11	2204.10.23	\$71.67/L of alcohol
12	2204.10.29	\$71.67/L of alcohol
13	2204.10.83	\$71.67/L of alcohol
14	2204.10.89	\$71.67/L of alcohol
15	2204.21.30	\$71.67/L of alcohol
16	2204.21.90	\$71.67/L of alcohol
17	2204.29.30	\$71.67/L of alcohol
18	2204.29.90	\$71.67/L of alcohol
19	2205.10.30	\$71.67/L of alcohol

**TABLE 4: CUSTOMS TARIFF ACT 1995: SCHEDULE 7 (Chilean originating goods)  
August 2010 CPI Duty Rate Changes**

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Customs Tariff Subheading</b>	<b>New Rates of Duty Operative from 2 August 2010</b>
20	2205.10.90	\$71.67/L of alcohol
21	2205.90.30	\$71.67/L of alcohol
22	2205.90.90	\$71.67/L of alcohol
22A	2206.00.13	\$71.67/L of alcohol
22B	2206.00.14	\$71.67/L of alcohol
22C	2206.00.21	\$71.67/L of alcohol
22D	2206.00.22	\$71.67/L of alcohol
22E	2206.00.23	\$71.67/L of alcohol
22F	2206.00.24	\$71.67/L of alcohol
23	2206.00.52	\$71.67/L of alcohol
24	2206.00.59	\$71.67/L of alcohol
25	2206.00.62	\$71.67/L of alcohol
26	2206.00.69	\$71.67/L of alcohol
27	2206.00.74	\$36.31/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	\$42.31/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	\$42.31/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	\$7.25/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	\$22.76/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 2010 CPI Duty Rate Changes**

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Customs Tariff Subheading</b>	<b>New Rates of Duty Operative from 2 August 2010</b>
32	2206.00.89	\$29.78/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	\$71.67/L of alcohol
34	2206.00.99	\$71.67/L of alcohol
35	2207.10.00	\$71.67/L of alcohol
37	2208.20.10	\$66.92/L of alcohol
38	2208.20.90	\$71.67/L of alcohol
39	2208.30.00	\$71.67/L of alcohol
40	2208.40.00	\$71.67/L of alcohol
41	2208.50.00	\$71.67/L of alcohol
42	2208.60.00	\$71.67/L of alcohol
43	2208.70.00	\$71.67/L of alcohol
44	2208.90.20	\$71.67/L of alcohol
45	2208.90.90	\$71.67/L of alcohol
46	2401.10.00	\$415.86/kg
47	2401.20.00	\$415.86/kg of tobacco content
48	2401.30.00	\$415.86/kg of tobacco content
49	2402.10.20	\$0.33267/stick
50	2402.10.80	\$415.86/kg of tobacco content
51	2402.20.20	\$0.33267/stick
52	2402.20.80	\$415.86/kg of tobacco content
53	2403.10.30	\$0.33267/stick
54	2403.10.70	\$415.86/kg of tobacco content
55	2403.91.00	\$415.86/kg of tobacco content
56	2403.99.80	\$415.86/kg of tobacco content

**TABLE 5: CUSTOMS TARIFF ACT 1995: SCHEDULE 8 (AANZ originating goods)  
August 2010 CPI Duty Rate Changes**

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Customs Tariff Subheading</b>	<b>New Rates of Duty Operative from 2 August 2010</b>
3	2203.00.61	\$36.31/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	\$42.31/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	\$42.31/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	\$7.25/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	\$22.76/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	\$29.78/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
9	2203.00.91	\$71.67/L of alcohol
10	2203.00.99	\$71.67/L of alcohol
11	2204.10.23	\$71.67/L of alcohol
12	2204.10.29	\$71.67/L of alcohol
13	2204.10.83	\$71.67/L of alcohol
14	2204.10.89	\$71.67/L of alcohol
15	2204.21.30	\$71.67/L of alcohol
16	2204.21.90	\$71.67/L of alcohol
17	2204.29.30	\$71.67/L of alcohol
18	2204.29.90	\$71.67/L of alcohol
19	2205.10.30	\$71.67/L of alcohol

**TABLE 5: CUSTOMS TARIFF ACT 1995: SCHEDULE 8 (AANZ originating goods)  
August 2010 CPI Duty Rate Changes**

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Customs Tariff Subheading</b>	<b>New Rates of Duty Operative from 2 August 2010</b>
20	2205.10.90	\$71.67/L of alcohol
21	2205.90.30	\$71.67/L of alcohol
22	2205.90.90	\$71.67/L of alcohol
23	2206.00.13	\$71.67/L of alcohol
24	2206.00.14	\$71.67/L of alcohol
25	2206.00.21	\$71.67/L of alcohol
26	2206.00.22	\$71.67/L of alcohol
27	2206.00.23	\$71.67/L of alcohol
28	2206.00.24	\$71.67/L of alcohol
29	2206.00.52	\$71.67/L of alcohol
30	2206.00.59	\$71.67/L of alcohol
31	2206.00.62	\$71.67/L of alcohol
32	2206.00.69	\$71.67/L of alcohol
33	2206.00.74	\$36.31/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	\$42.31/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	\$42.31/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	\$7.25/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	\$22.76/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	\$29.78/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 2010 CPI Duty Rate Changes**

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Customs Tariff Subheading</b>	<b>New Rates of Duty Operative from 2 August 2010</b>
39	2206.00.92	\$71.67/L of alcohol
40	2206.00.99	\$71.67/L of alcohol
41	2207.10.00	\$71.67/L of alcohol
43	2208.20.10	\$66.92/L of alcohol
44	2208.20.90	\$71.67/L of alcohol
45	2208.30.00	\$71.67/L of alcohol
46	2208.40.00	\$71.67/L of alcohol
47	2208.50.00	\$71.67/L of alcohol
48	2208.60.00	\$71.67/L of alcohol
49	2208.70.00	\$71.67/L of alcohol
50	2208.90.20	\$71.67/L of alcohol
51	2208.90.90	\$71.67/L of alcohol
52	2401.10.00	\$415.86/kg
53	2401.20.00	\$415.86/kg of tobacco content
54	2401.30.00	\$415.86/kg of tobacco content
55	2402.10.20	\$0.33267/stick
56	2402.10.80	\$415.86/kg of tobacco content
57	2402.20.20	\$0.33267/stick
58	2402.20.80	\$415.86/kg of tobacco content
59	2403.10.30	\$0.33267/stick
60	2403.10.70	\$415.86/kg of tobacco content
61	2403.91.00	\$415.86/kg of tobacco content
62	2403.99.80	\$415.86/kg of tobacco content

**TABLE 6: EXCISE TARIFF ACT 1921 - EXCISE ITEMS AFFECTED BY INDEXATION  
August 2010 CPI Duty Rate Changes**

Column 1	Column 2
Excise Tariff Item / Subitem	New Rates of Duty Operative from 2 August 2010
<b>1</b>	<p><b>Beer</b></p> <p>1.1 \$36.31 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15</p> <p>1.2 \$7.25 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15</p> <p>1.5 \$42.31 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15</p> <p>1.6 \$22.76 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15</p> <p>1.10 \$42.31 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15</p> <p>1.11 \$29.78 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15</p> <p>1.15 \$2.55 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15</p> <p>1.16 \$2.95 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15</p>
<b>2</b>	<p><b>Other excisable beverages not exceeding 10% by volume of alcohol</b></p> <p>2 \$71.67 per litre of alcohol</p>
<b>3</b>	<p><b>Spirits; Other excisable beverages exceeding 10% by volume of alcohol</b></p> <p>3.1 \$66.92 per litre of alcohol</p> <p>3.2 \$71.67 per litre of alcohol</p> <p>3.10 \$71.67 per litre of alcohol</p>
<b>5</b>	<p><b>Tobacco, cigars, cigarettes and snuff</b></p> <p>5.1 \$0.33267 per stick</p> <p>5.5 \$415.86 per kilogram of tobacco content</p>