



## AUSTRALIAN CUSTOMS NOTICE NO. 2007/40

### Indexation of certain customs and excise tariff duty rates – August 2007

The Australian Bureau of Statistics released the June Quarter 2007 Consumer Price Index (CPI) figures on 25 July 2007. 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 spirits, beer (except "home brew") and tobacco will increase on 1 August 2007. The new rates are set out in tables 1 to 4 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, i.e. the June Quarter 2007 number, by the previous highest December or June Quarter number occurring after December 1983. Accordingly, the June 2007 index number (157.5) has been divided by the December 2006 index number (155.5) to establish an indexation factor of 1.013. As this factor is more than one, rates of customs and excise duty have been increased by the application of this factor.

Any inquiries concerning these matters should be directed to:

for customs duty rates:

Manager  
Tariff Legislation  
Australian Customs Service  
5 Constitution Avenue  
CANBERRA ACT 2601  
Ph: 02 6275 6486

for excise duty rates:

Director  
Excise and Risk Advice  
Australian Taxation Office  
CWA House  
Cnr Barry Drive and Moore Street  
CANBERRA ACT 2601  
Ph: 02 6279 7440

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

#### Schedule 3

22/5 (R.26)	22/11 (R.17)	22/17 (R.19)	24/3 (R.27)
22/7 (R.27)	22/13 (R.18)	22/19 (R.20)	
22/9 (R.27)	22/15 (R.17)	22/21 (R.16)	

#### Schedule 5

5/1 (R.8)  
5/3 (R.9)

#### Schedule 6

6/1 (R.7)  
6/3 (R.8)

The above tariff reprint pages will be issued in the week commencing 6 August 2007.

Please note that excise amendments are no longer available in hard copy through the Customs Amendments Service. To download a copy of the Excise Tariff Working Pages from the internet go to the Australian Taxation Office's Home page at <http://law.ato.gov.au/pdf/schedule.pdf>.

Philomena Carnell  
National Manager  
Trade Services  
for Chief Executive Officer  
26 July 2007

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

<b>Column 1</b>	<b>Column 2</b>
<b>Customs Tariff Subheading</b>	<b>New Rate of Duty operative from 1 August 2007</b>
2203.00.31	\$38.70/L of alcohol NZ/PG/FI/DC/LDC/SG:\$38.70/L of alcohol
2203.00.39	\$65.56/L of alcohol NZ/PG/FI/DC/LDC/SG:\$65.56/L of alcohol
2203.00.61	\$33.21/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:\$33.21/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	\$38.70/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:\$38.70/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2203.00.69	\$38.70/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:\$38.70/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2203.00.71	\$6.63/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:\$6.63/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	\$20.82/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:\$20.82/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	\$27.24/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:\$27.24/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

Column 1	Column 2
2204.10.23	5%, and \$38.70/L of alcohol NZ/PG/FI/DC/LDC/SG:\$38.70/L of alcohol DCS:4%, and \$38.70/L of alcohol DCT:5%, and \$38.70/L of alcohol
2204.10.29	5%, and \$65.56/L of alcohol NZ/PG/FI/DC/LDC/SG:\$65.56/L of alcohol DCS:4%, and \$65.56/L of alcohol DCT:5%, and \$65.56/L of alcohol
2204.10.83	5%, and \$38.70/L of alcohol NZ/PG/FI/DC/LDC/SG:\$38.70/L of alcohol
2204.10.89	5%, and \$65.56/L of alcohol NZ/PG/FI/DC/LDC/SG:\$65.56/L of alcohol
2204.21.30	5%, and \$38.70/L of alcohol NZ/PG/FI/DC/LDC/SG:\$38.70/L of alcohol
2204.21.90	5%, and \$65.56/L of alcohol NZ/PG/FI/DC/LDC/SG:\$65.56/L of alcohol
2204.29.30	5%, and \$38.70/L of alcohol NZ/PG/FI/DC/LDC/SG:\$38.70/L of alcohol
2204.29.90	5%, and \$65.56/L of alcohol NZ/PG/FI/DC/LDC/SG:\$65.56/L of alcohol
2205.10.30	5%, and \$38.70/L of alcohol NZ/PG/FI/DC/LDC/SG:\$38.70/L of alcohol
2205.10.90	5%, and \$65.56/L of alcohol NZ/PG/FI/DC/LDC/SG:\$65.56/L of alcohol
2205.90.30	5%, and \$38.70/L of alcohol NZ/PG/FI/DC/LDC/SG:\$38.70/L of alcohol
2205.90.90	5%, and \$65.56/L of alcohol NZ/PG/FI/DC/LDC/SG:\$65.56/L of alcohol
2206.00.52	5%, and \$38.70/L of alcohol NZ/PG/FI/DC/LDC/SG:\$38.70/L of alcohol DCS:4%, and \$38.70/L of alcohol DCT:5%, and \$38.70/L of alcohol
2206.00.59	5%, and \$65.56/L of alcohol NZ/PG/FI/DC/LDC/SG:\$65.56/L of alcohol DCS:4%, and \$65.56/L of alcohol DCT:5%, and \$65.56/L of alcohol

Column 1	Column 2
2206.00.62	5%, and \$38.70/L of alcohol NZ/PG/FI/DC/LDC/SG:\$38.70/L of alcohol DCS:3%, and \$38.70/L of alcohol
2206.00.69	5%, and \$65.56/L of alcohol NZ/PG/FI/DC/LDC/SG:\$65.56/L of alcohol DCS:3%, and \$65.56/L of alcohol
2206.00.74	\$33.21/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:\$33.21/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2206.00.75	\$38.70/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:\$38.70/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	\$38.70/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:\$38.70/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	\$6.63/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:\$6.63/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	\$20.82/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:\$20.82/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	\$27.24/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:\$27.24/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

<b>Column 1</b>	<b>Column 2</b>
2206.00.92	\$38.70/L of alcohol NZ/PG/FI/DC/LDC/SG:\$38.70/L of alcohol
2206.00.99	\$65.56/L of alcohol NZ/PG/FI/DC/LDC/SG:\$65.56/L of alcohol
2207.10.00	5%, and \$65.56/L of alcohol NZ/PG/FI/DC/LDC/SG:\$65.56/L of alcohol DCS:4%, and \$65.56/L of alcohol DCT:5%, and \$65.56/L of alcohol
2208.20.10	5%, and \$61.21/L of alcohol NZ/PG/FI/DC/LDC/SG:\$61.21/L of alcohol DCS:3%, and \$61.21/L of alcohol
2208.20.90	5%, and \$65.56/L of alcohol NZ/PG/FI/DC/LDC/SG:\$65.56/L of alcohol DCS:3%, and \$65.56/L of alcohol
2208.30.00	5%, and \$65.56/L of alcohol NZ/PG/FI/DC/LDC/SG:\$65.56/L of alcohol DCS:3%, and \$65.56/L of alcohol
2208.40.00	5%, and \$65.56/L of alcohol NZ/PG/FI/DC/LDC/SG:\$65.56/L of alcohol DCS:3%, and \$65.56/L of alcohol
2208.50.00	5%, and \$65.56/L of alcohol NZ/PG/FI/DC/LDC/SG:\$65.56/L of alcohol DCS:3%, and \$65.56/L of alcohol
2208.60.00	5%, and \$65.56/L of alcohol NZ/PG/FI/DC/LDC/SG:\$65.56/L of alcohol DCS:3%, and \$65.56/L of alcohol
2208.70.00	5%, and \$65.56/L of alcohol NZ/PG/FI/DC/LDC/SG:\$65.56/L of alcohol DCS:3%, and \$65.56/L of alcohol
2208.90.20	5%, and \$38.70/L of alcohol NZ/PG/FI/DC/LDC/SG:\$38.70/L of alcohol DCS:3%, and \$38.70/L of alcohol
2208.90.90	5%, and \$65.56/L of alcohol NZ/PG/FI/DC/LDC/SG:\$65.56/L of alcohol DCS:3%, and \$65.56/L of alcohol
2401.10.00	\$304.30/kg NZ/PG/FI/DC/LDC/SG:\$304.30/kg
2401.20.00	\$304.30/kg of tobacco content NZ/PG/FI/DC/LDC/SG:\$304.30/kg of tobacco content

<b>Column 1</b>	<b>Column 2</b>
2401.30.00	\$304.30/kg of tobacco content NZ/PG/FI/DC/LDC/SG:\$304.30/kg of tobacco content
2402.10.20	\$0.24343/stick NZ/PG/FI/DC/LDC/SG:\$0.24343/stick
2402.10.80	\$304.30/kg of tobacco content NZ/PG/FI/DC/LDC/SG:\$304.30/kg of tobacco content
2402.20.20	\$0.24343/stick NZ/PG/FI/DC/LDC/SG:\$0.24343/stick
2402.20.80	\$304.30/kg of tobacco content NZ/PG/FI/DC/LDC/SG:\$304.30/kg of tobacco content
2403.10.30	\$0.24343/stick NZ/PG/FI/DC/LDC/SG:\$0.24343/stick
2403.10.70	\$304.30/kg of tobacco content NZ/PG/FI/DC/LDC/SG:\$304.30/kg of tobacco content
2403.91.00	\$304.30/kg of tobacco content NZ/PG/FI/DC/LDC/SG:\$304.30/kg of tobacco content
2403.99.80	\$304.30/kg of tobacco content NZ/PG/FI/DC/LDC/SG:\$304.30/kg of tobacco content

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

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Customs Tariff Subheading</b>	<b>New Rate of Duty operative from 1 August 2007</b>
1	2203.00.31	\$38.70/L of alcohol
2	2203.00.39	\$65.56/L of alcohol
3	2203.00.61	\$33.21/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	\$38.70/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	\$38.70/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	\$6.63/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	\$20.82/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	\$27.24/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
9	2204.10.23	\$38.70/L of alcohol
10	2204.10.29	\$65.56/L of alcohol
11	2204.10.83	\$38.70/L of alcohol
12	2204.10.89	\$65.56/L of alcohol
13	2204.21.30	\$38.70/L of alcohol
14	2204.21.90	\$65.56/L of alcohol
15	2204.29.30	\$38.70/L of alcohol
16	2204.29.90	\$65.56/L of alcohol
17	2205.10.30	\$38.70/L of alcohol
18	2205.10.90	\$65.56/L of alcohol
19	2205.90.30	\$38.70/L of alcohol
20	2205.90.90	\$65.56/L of alcohol

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
21	2206.00.52	\$38.70/L of alcohol
22	2206.00.59	\$65.56/L of alcohol
23	2206.00.62	\$38.70/L of alcohol
24	2206.00.69	\$65.56/L of alcohol
25	2206.00.74	\$33.21/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	\$38.70/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	\$38.70/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	\$6.63/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	\$20.82/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	\$27.24/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
31	2206.00.92	\$38.70/L of alcohol
32	2206.00.99	\$65.56/L of alcohol
33	2207.10.00	\$65.56/L of alcohol
35	2208.20.10	\$61.21/L of alcohol
36	2208.20.90	\$65.56/L of alcohol
37	2208.30.00	\$65.56/L of alcohol
38	2208.40.00	\$65.56/L of alcohol
39	2208.50.00	\$65.56/L of alcohol
40	2208.60.00	\$65.56/L of alcohol

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
41	2208.70.00	\$65.56/L of alcohol
42	2208.90.20	\$38.70/L of alcohol
43	2208.90.90	\$65.56/L of alcohol
43A	2401.10.00	\$304.30/kg
44	2401.20.00	\$304.30/kg of tobacco content
45	2401.30.00	\$304.30/kg of tobacco content
46	2402.10.20	\$0.24343/stick
47	2402.10.80	\$304.30/kg of tobacco content
48	2402.20.20	\$0.24343/stick
49	2402.20.80	\$304.30/kg of tobacco content
50	2403.10.30	\$0.24343/stick
51	2403.10.70	\$304.30/kg of tobacco content
52	2403.91.00	\$304.30/kg of tobacco content
54	2403.99.80	\$304.30/kg of tobacco content

**TABLE 3: CUSTOMS TARIFF ACT 1995: SCHEDULE 6 (Thai originating goods)**

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Customs Tariff Subheading</b>	<b>New Rate of Duty operative from 1 August 2007</b>
4	2203.00.31	\$38.70/L of alcohol
5	2203.00.39	\$65.56/L of alcohol
6	2203.00.61	\$33.21/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	\$38.70/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	\$38.70/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	\$6.63/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	\$20.82/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	\$27.24/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
12	2204.10.23	\$38.70/L of alcohol
13	2204.10.29	\$65.56/L of alcohol
14	2204.10.83	\$38.70/L of alcohol
15	2204.10.89	\$65.56/L of alcohol
16	2204.21.30	\$38.70/L of alcohol
17	2204.21.90	\$65.56/L of alcohol
18	2204.29.30	\$38.70/L of alcohol
19	2204.29.90	\$65.56/L of alcohol
20	2205.10.30	\$38.70/L of alcohol

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
21	2205.10.90	\$65.56/L of alcohol
22	2205.90.30	\$38.70/L of alcohol
23	2205.90.90	\$65.56/L of alcohol
24	2206.00.52	\$38.70/L of alcohol
25	2206.00.59	\$65.56/L of alcohol
26	2206.00.62	\$38.70/L of alcohol
27	2206.00.69	\$65.56/L of alcohol
28	2206.00.74	\$33.21/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	\$38.70/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	\$38.70/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	\$6.63/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	\$20.82/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
33	2206.00.89	\$27.24/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	\$38.70/L of alcohol
35	2206.00.99	\$65.56/L of alcohol
36	2207.10.00	\$65.56/L of alcohol
38	2208.20.10	\$61.21/L of alcohol
39	2208.20.90	\$65.56/L of alcohol
40	2208.30.00	\$65.56/L of alcohol
41	2208.40.00	\$65.56/L of alcohol
42	2208.50.00	\$65.56/L of alcohol

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
43	2208.60.00	\$65.56/L of alcohol
44	2208.70.00	\$65.56/L of alcohol
45	2208.90.20	\$38.70/L of alcohol
46	2208.90.90	\$65.56/L of alcohol
46A	2401.10.00	\$304.30/kg
47	2401.20.00	\$304.30/kg of tobacco content
48	2401.30.00	\$304.30/kg of tobacco content
49	2402.10.20	\$0.24343/stick
50	2402.10.80	\$304.30/kg of tobacco content
51	2402.20.20	\$0.24343/stick
52	2402.20.80	\$304.30/kg of tobacco content
53	2403.10.30	\$0.24343/stick
54	2403.10.70	\$304.30/kg of tobacco content
55	2403.91.00	\$304.30/kg of tobacco content
57	2403.99.80	\$304.30/kg of tobacco content

**TABLE 4: EXCISE TARIFF ACT 1921 - EXCISE ITEMS AFFECTED BY INDEXATION**

Column 1	Column 2
Excise Tariff Item / Subitem	New Rate of Duty operative from 1 August 2007
<b>1</b>	<p><b>Beer</b></p> <p>1.1 \$33.21 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 \$6.63 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 \$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</p> <p>1.6 \$20.82 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 \$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</p> <p>1.11 \$27.24 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 \$2.33 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 \$2.69 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 \$38.70 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 \$61.21 per litre of alcohol</p> <p>3.2 \$65.56 per litre of alcohol</p> <p>3.10 \$65.56 per litre of alcohol</p>
<b>5</b>	<p><b>Tobacco, cigars, cigarettes and snuff</b></p> <p>5.1 \$0.24343 per stick</p> <p>5.5 \$304.30 per kilogram of tobacco content</p>