



# **Customs Tariff Amendment (2009 Measures No. 1) Act 2009**

**No. 74, 2009**

**An Act to amend the *Customs Tariff Act 1995*, and  
for related purposes**

Note: An electronic version of this Act is available in ComLaw (<http://www.comlaw.gov.au/>)



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# **Customs Tariff Amendment (2009 Measures No. 1) Act 2009**

**No. 74, 2009**

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## **An Act to amend the *Customs Tariff Act 1995*, and for related purposes**

[Assented to 27 August 2009]

The Parliament of Australia enacts:

### **1 Short title**

This Act may be cited as the *Customs Tariff Amendment (2009  
Measures No. 1) Act 2009*.

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## 2 Commencement

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

<b>Commencement information</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Provision(s)</b>	<b>Commencement</b>	<b>Date/Details</b>
1. Sections 1 to 3 and anything in this Act not elsewhere covered by this table	The day on which this Act receives the Royal Assent.	27 August 2009
2. Schedule 1	27 April 2008.	27 April 2008
3. Schedule 2	The latest of: (a) the day after this Act receives the Royal Assent; and (b) the day after the <i>Excise Tariff Amendment (2009 Measures No. 1) Act 2009</i> receives the Royal Assent; and (c) 1 July 2009. However, the provision(s) do not commence at all if the event mentioned in paragraph (b) does not occur.	28 August 2009
4. Schedule 3	The later of: (a) the day after this Act receives the Royal Assent; and (b) 1 July 2009.	28 August 2009

Note: This table relates only to the provisions of this Act as originally passed by both Houses of the Parliament and assented to. It will not be expanded to deal with provisions inserted in this Act after assent.

- (2) Column 3 of the table contains additional information that is not part of this Act. Information in this column may be added to or edited in any published version of this Act.

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### **3 Schedule(s)**

Each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

## Schedule 1—Ready-to-drink beverages

### *Customs Tariff Act 1995*

#### **1 Schedule 3 (subheading 2203.00.31, the rates of duty in column 3)**

Repeal the rates of duty, substitute:

\$66.67/L of  
alcohol  
NZ/PG/FI/DC/  
LDC/SG:  
\$66.67/L of  
alcohol

#### **2 Schedule 3 (subheading 2204.10.23, the rates of duty in column 3)**

Repeal the rates of duty, substitute:

5%, and  
\$66.67/L of  
alcohol  
NZ/PG/FI/DC/  
LDC/SG:  
\$66.67/L of  
alcohol  
DCS:4%, and  
\$66.67/L of  
alcohol  
DCT:5%, and  
\$66.67/L of  
alcohol

#### **3 Schedule 3 (subheading 2204.10.83, the rates of duty in column 3)**

Repeal the rates of duty, substitute:

5%, and  
\$66.67/L of  
alcohol  
NZ/PG/FI/DC/



LDC/SG:  
\$66.67/L of  
alcohol

**4 Schedule 3 (subheading 2204.21.30, the rates of duty in column 3)**

Repeal the rates of duty, substitute:

5%, and  
\$66.67/L of  
alcohol  
NZ/PG/FI/DC/  
LDC/SG:  
\$66.67/L of  
alcohol

**5 Schedule 3 (subheading 2204.29.30, the rates of duty in column 3)**

Repeal the rates of duty, substitute:

5%, and  
\$66.67/L of  
alcohol  
NZ/PG/FI/DC/  
LDC/SG:  
\$66.67/L of  
alcohol

**6 Schedule 3 (subheading 2205.10.30, the rates of duty in column 3)**

Repeal the rates of duty, substitute:

5%, and  
\$66.67/L of  
alcohol  
NZ/PG/FI/DC/  
LDC/SG:  
\$66.67/L of  
alcohol

**7 Schedule 3 (subheading 2205.90.30, the rates of duty in column 3)**

Repeal the rates of duty, substitute:

5%, and

**Schedule 1** Ready-to-drink beverages

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\$66.67/L of  
alcohol  
NZ/PG/FI/DC/  
LDC/SG:  
\$66.67/L of  
alcohol

**8 Schedule 3 (subheading 2206.00.52, the rates of duty in column 3)**

Repeal the rates of duty, substitute:

5%, and  
\$66.67/L of  
alcohol  
NZ/PG/FI/DC/  
LDC/SG:  
\$66.67/L of  
alcohol  
DCS:4%, and  
\$66.67/L of  
alcohol  
DCT:5%, and  
\$66.67/L of  
alcohol

**9 Schedule 3 (subheading 2206.00.62, the rates of duty in column 3)**

Repeal the rates of duty, substitute:

5%, and  
\$66.67/L of  
alcohol  
NZ/PG/FI/DC/  
LDC/SG:  
\$66.67/L of  
alcohol  
DCS:3%, and  
\$66.67/L of  
alcohol

**10 Schedule 3 (subheading 2206.00.92, the rates of duty in column 3)**

Repeal the rates of duty, substitute:

\$66.67/L of

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alcohol  
NZ/PG/FI/DC/  
LDC/SG:  
\$66.67/L of  
alcohol

**11 Schedule 3 (subheading 2208.90.20, the rates of duty in column 3)**

Repeal the rates of duty, substitute:

5%, and  
\$66.67/L of  
alcohol  
NZ/PG/FI/DC/  
LDC/SG:  
\$66.67/L of  
alcohol  
DCS:3%, and  
\$66.67/L of  
alcohol

**12 Schedule 5 (cell at table item 1, column 3)**

Repeal the cell, substitute:

\$66.67/L of alcohol

**13 Schedule 5 (cell at table item 9, column 3)**

Repeal the cell, substitute:

\$66.67/L of alcohol

**14 Schedule 5 (cell at table item 11, column 3)**

Repeal the cell, substitute:

\$66.67/L of alcohol

**15 Schedule 5 (cell at table item 13, column 3)**

Repeal the cell, substitute:

\$66.67/L of alcohol

**16 Schedule 5 (cell at table item 15, column 3)**

Repeal the cell, substitute:

\$66.67/L of alcohol

**17 Schedule 5 (cell at table item 17, column 3)**

Repeal the cell, substitute:

\$66.67/L of alcohol

**18 Schedule 5 (cell at table item 19, column 3)**

Repeal the cell, substitute:

\$66.67/L of alcohol

**19 Schedule 5 (cell at table item 21, column 3)**

Repeal the cell, substitute:

\$66.67/L of alcohol

**20 Schedule 5 (cell at table item 23, column 3)**

Repeal the cell, substitute:

\$66.67/L of alcohol

**21 Schedule 5 (cell at table item 31, column 3)**

Repeal the cell, substitute:

\$66.67/L of alcohol

**22 Schedule 5 (cell at table item 42, column 3)**

Repeal the cell, substitute:

\$66.67/L of alcohol

**23 Schedule 6 (cell at table item 4, column 3)**

Repeal the cell, substitute:

\$66.67/L of alcohol

**24 Schedule 6 (cell at table item 12, column 3)**

Repeal the cell, substitute:

\$66.67/L of alcohol

**25 Schedule 6 (cell at table item 14, column 3)**

Repeal the cell, substitute:

\$66.67/L of alcohol

**26 Schedule 6 (cell at table item 16, column 3)**

Repeal the cell, substitute:

\$66.67/L of alcohol

**27 Schedule 6 (cell at table item 18, column 3)**

Repeal the cell, substitute:

\$66.67/L of alcohol

**28 Schedule 6 (cell at table item 20, column 3)**

Repeal the cell, substitute:

\$66.67/L of alcohol

**29 Schedule 6 (cell at table item 22, column 3)**

Repeal the cell, substitute:

\$66.67/L of alcohol

**30 Schedule 6 (cell at table item 24, column 3)**

Repeal the cell, substitute:

\$66.67/L of alcohol

**31 Schedule 6 (cell at table item 26, column 3)**

Repeal the cell, substitute:

\$66.67/L of alcohol

**32 Schedule 6 (cell at table item 34, column 3)**

Repeal the cell, substitute:

\$66.67/L of alcohol

**33 Schedule 6 (cell at table item 45, column 3)**

Repeal the cell, substitute:

\$66.67/L of alcohol

**34 Application**

The amendments made by this Schedule apply in relation to:

- (a) goods imported into Australia on or after 27 April 2008; and
- (b) goods imported into Australia before 27 April 2008, where the time for working out the rate of import duty on the goods had not occurred before 27 April 2008.

## Schedule 2—Beer

### *Customs Tariff Act 1995*

#### **1 Subsection 19(1) (table items dealing with Customs subheadings 2203.00.31 and 2203.00.39)**

Repeal the items.

#### **2 Subsection 19(1) (after table item dealing with Customs subheading 2203.00.79)**

Insert:

2203.00.91	2
2203.00.99	3.2

#### **3 Schedule 3 (Chapter 22, Additional Notes 9 and 10)**

Repeal the Additional Notes, substitute:

- 9.- For the purposes of 2203.00.6, 2203.00.7, 2206.00.7 and 2206.00.8, “beer” is a brewed beverage that:
- (a) is the product of the yeast fermentation of an aqueous extract, being predominantly an aqueous extract of cereals:
    - (i) whether the cereals are malted or unmalted; and
    - (ii) whether or not the aqueous extract contains other sources of carbohydrates; and
  - (b) contains:
    - (i) hops, or extracts of hops, such that the beverage has international bitterness units of not less than 4.0; or
    - (ii) other bitters such that the beverage has a bitterness comparable to that of a beverage mentioned in subparagraph (i); and
  - (c) contains not more than 4.0% by weight of sugars; and
  - (d) has not had added to it, at any time, artificial sweetener; and
  - (e) may have had added to it, at any time, other substances, including flavours, but only if, in the case of substances that contain alcohol (other than spirit distilled from beer), the

alcohol did not add more than 0.5% to the total volume of the final beverage; and

- (f) may have had added to it, at any time, spirit distilled from beer, but only if that spirit did not add more than 0.5% to the total volume of the final beverage.

10.- For the purposes of paragraph (c) of Additional Note 9, “sugar” means:

- (a) monosaccharide; or
- (b) disaccharide.

**4 Schedule 3 (subheadings 2203.00.3 to 2203.00.39)**

Repeal the subheadings.

**5 Schedule 3 (subheading 2203.00.6, the description of goods in column 2)**

After “Other”, insert “beer, as defined in Additional Note 9 to this Chapter”.

**6 Schedule 3 (subheading 2203.00.7, the description of goods in column 2)**

After “Other”, insert “beer, as defined in Additional Note 9 to this Chapter”.

**7 Schedule 3 (after subheading 2203.00.79)**

Insert:

2203.00.9	---Other:	
2203.00.91	----Having an alcoholic strength by volume exceeding 1.15% vol, but not exceeding 10% vol	\$69.16/L of alcohol NZ/PG/FI/ DC/LDC/ SG: \$69.16/L of alcohol
2203.00.99	----Other	\$69.16/L of alcohol NZ/PG/FI/ DC/LDC/ SG: \$69.16/L

of alcohol

**8 Schedule 3 (subheading 2206.00.7, the description of goods in column 2)**

After “Beer,”, insert “as defined in Additional Note 9 to this Chapter,”.

**9 Schedule 3 (subheading 2206.00.8, the description of goods in column 2)**

After “Beer,”, insert “as defined in Additional Note 9 to this Chapter,”.

**10 Schedule 5 (table items 1 and 2)**

Repeal the items.

**11 Schedule 5 (after table item 8)**

Insert:

8A	2203.00.91	\$69.16/L of alcohol
8B	2203.00.99	\$69.16/L of alcohol

**12 Schedule 6 (table items 4 and 5)**

Repeal the items.

**13 Schedule 6 (after table item 11)**

Insert:

11A	2203.00.91	\$69.16/L of alcohol
11B	2203.00.99	\$69.16/L of alcohol

**14 Schedule 7 (table items 3 and 4)**

Repeal the items.

**15 Schedule 7 (after table item 10)**

Insert:

10A	2203.00.91	\$69.16/L of alcohol
10B	2203.00.99	\$69.16/L of alcohol

**16 Application**

The amendments of the *Customs Tariff Act 1995* made by this Schedule apply in relation to:



- (a) goods imported into Australia on or after the commencement of this Schedule; or
- (b) goods imported into Australia before the commencement of this Schedule, where the time for working out the rate of import duty on the goods had not occurred before that commencement.

## Schedule 3—Grape wine products

### *Customs Tariff Act 1995*

#### **1 Subsection 19(1) (after table item dealing with Customs subheading 2205.90.90)**

Insert:

2206.00.13	2
2206.00.14	3.2
2206.00.21	2
2206.00.22	3.2
2206.00.23	2
2206.00.24	3.2

#### **2 Schedule 3 (Chapter 22, Additional Note 4)**

Repeal the Additional Note, substitute:

- 4.- For the purposes of this Chapter, “grape wine product” is a grape wine-based beverage that:
- (a) has not had added to it, at any time, the flavour of any alcoholic beverage (other than wine) (whether the flavour is natural or artificial); and
  - (b) if the beverage has had added to it ethyl alcohol used in preparing vegetable extracts, as mentioned in subparagraph (b)(ii) of Additional Note 4B—complies with the following requirements:
    - (i) the ethyl alcohol must only be used to extract flavours from vegetable matter;
    - (ii) the ethyl alcohol must be essential to the extraction process;
    - (iii) the ethyl alcohol must not add more than one percentage point to the alcoholic strength by volume of the beverage.

4A.- For the purposes of paragraph (a) of Additional Note 4, “wine” means:

- (a) grape wine, as defined in Additional Note 3; or
- (b) cider or perry, as defined in Additional Note 5; or
- (c) fruit or vegetable wine, as defined in Additional Note 6; or
- (d) mead, as defined in Additional Note 7; or
- (e) sake, as defined in Additional Note 8.

4B.- For the purposes of this Chapter, “grape wine-based beverage” is a beverage that:

- (a) is not grape wine, but contains at least 700 ml of grape wine per litre; and
- (b) has not had added to it, at any time, any ethyl alcohol from any other source, except:
  - (i) grape spirit; or
  - (ii) alcohol used in preparing vegetable extracts (including spices, herbs and grasses); and
- (c) has an alcoholic strength by volume of at least 8% vol but not exceeding 22% vol.

### **3 Schedule 3 (after heading 2206)**

Insert:

2206.00.1 ---Grape wine-based beverages:

- (a) that are goods of neither 2205 nor 2206.00.2; and
- (b) that include a flavour mentioned in paragraph (a) of Additional Note 4 to this Chapter:

2206.00.13	----Having an alcoholic strength by volume not exceeding 10% vol	\$69.16/L of alcohol NZ/PG/FI/ DC/LDC/ SG: \$69.16/L of alcohol
2206.00.14	----Having an alcoholic strength by volume exceeding 10% vol	\$69.16/L of alcohol NZ/PG/FI/ DC/LDC/ SG:

**Schedule 3** Grape wine products

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		\$69.16/L of alcohol
2206.00.2	---Grape wine-based beverages: (a) that are not goods of 2205; and (b) to which subparagraph (b)(ii) of Additional Note 4B to this Chapter applies; and (c) that do not comply with the requirements set out in paragraph (b) of Additional Note 4 to this Chapter:	
2206.00.21	----Containing goods which, if imported separately, would be classified in 2207, having an alcoholic strength by volume not exceeding 10% vol	5%, and \$69.16/L of alcohol DCS:4%, and \$69.16/L of alcohol DCT:5%, and \$69.16/L of alcohol NZ/PG/FI/D C/LDC/SG: \$69.16/L of alcohol
2206.00.22	----Containing goods which, if imported separately, would be classified in 2207, having an alcoholic strength by volume exceeding 10% vol	5%, and \$69.16/L of alcohol DCS:4%, and \$69.16/L of alcohol DCT:5%, and \$69.16/L of alcohol NZ/PG/FI/D C/LDC/SG: \$69.16/L of alcohol
2206.00.23	----Containing goods which, if imported separately, would be classified in 2208, having an alcoholic strength by volume not exceeding 10% vol	5%, and \$69.16/L of alcohol DCS:3%,

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2206.00.24	----Containing goods which, if imported separately, would be classified in 2208, having an alcoholic strength by volume exceeding 10% vol	and \$69.16/L of alcohol NZ/PG/FI/D C/LDC/SG: \$69.16/L of alcohol 5%, and \$69.16/L of alcohol DCS:3%, and \$69.16/L of alcohol NZ/PG/FI/D C/LDC/SG: \$69.16/L of alcohol
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**4 Schedule 5 (after table item 20)**

Insert:

20A	2206.00.13	\$69.16/L of alcohol
20B	2206.00.14	\$69.16/L of alcohol
20C	2206.00.21	\$69.16/L of alcohol
20D	2206.00.22	\$69.16/L of alcohol
20E	2206.00.23	\$69.16/L of alcohol
20F	2206.00.24	\$69.16/L of alcohol

**5 Schedule 6 (after table item 23)**

Insert:

23A	2206.00.13	\$69.16/L of alcohol
23B	2206.00.14	\$69.16/L of alcohol
23C	2206.00.21	\$69.16/L of alcohol
23D	2206.00.22	\$69.16/L of alcohol
23E	2206.00.23	\$69.16/L of alcohol
23F	2206.00.24	\$69.16/L of alcohol

**6 Schedule 7 (after table item 22)**

Insert:

### Schedule 3 Grape wine products

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22A	2206.00.13	\$69.16/L of alcohol
22B	2206.00.14	\$69.16/L of alcohol
22C	2206.00.21	\$69.16/L of alcohol
22D	2206.00.22	\$69.16/L of alcohol
22E	2206.00.23	\$69.16/L of alcohol
22F	2206.00.24	\$69.16/L of alcohol

## 7 Application

The amendments of the *Customs Tariff Act 1995* made by this Schedule apply in relation to:

- (a) goods imported into Australia on or after the commencement of this Schedule; or
- (b) goods imported into Australia before the commencement of this Schedule, where the time for working out the rate of import duty on the goods had not occurred before that commencement.

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[Minister's second reading speech made in—  
House of Representatives on 22 June 2009  
Senate on 23 June 2009]

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(122/09) Customs Tariff Amendment (2009 Measures No. 1) Act 2009 No. 74, 2009