



Excise Tariff Act 1921

NOTICE OF SUBSTITUTED RATES OF EXCISE DUTY

NOTICE No. 3 (2013)

I, JAMES O'HALLORAN, delegate of the Commissioner of Taxation, in accordance with subsection 6A(8) of the *Excise Tariff Act 1921* (the Tariff Act), give notice that, on and from 1 August 2013, the substituted rate of excise duty for goods classified to each item of the Schedule to the Tariff Act set out in Column 1 of the following table is the rate set out in Column 2 opposite each item.

In this notice, "item" means item and subitem.

THE TABLE

Column 1	Column 2
Excise tariff item	Substituted rate of duty
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	\$76.98 per litre of alcohol
3.1	\$71.88 per litre of alcohol
3.2	\$76.98 per litre of alcohol
3.5	Free
3.6	Free
3.7	Free
3.8	Free
3.10	\$76.98 per litre of alcohol
5.1	\$0.3571 per stick
5.5	\$446.65 per kilogram of tobacco content

Dated this Twenty-Fourth day of July 2013



James O'Halloran

Delegate of the Commissioner of Taxation