



*Excise Tariff Act 1921*

**NOTICE OF SUBSTITUTED RATES OF EXCISE DUTY**

NOTICE No. 2 (2016)

I, Thomas Wheeler, delegate of the Commissioner of Taxation, in accordance with subsection 6AA of the *Excise Tariff Act 1921* (the Tariff Act) under the Excise Tariff Amendment (Tobacco) Act 2014, give notice that, on and from 1 March 2016, 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
5.1	\$0.53733 per stick
5.5	\$671.68 per kilogram of tobacco content

Dated this twenty fifth day of February 2016

Thomas Wheeler

Delegate of the Commissioner of Taxation