



Excise Tariff Act 1921

NOTICE OF SUBSTITUTED RATES OF EXCISE DUTY

NOTICE No. 3 (2017)

I, Rajitha Srikhanta, 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 2017, 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 | \$41.95 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 | \$8.39 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 | \$48.86 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 | \$26.28 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 | \$48.86 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 | \$34.42 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 | \$2.95 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 | \$3.41 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 2 | \$82.76 per litre of alcohol |
| 3.1 | \$77.30 per litre of alcohol |
| 3.2 | \$82.76 per litre of alcohol |
| 3.5 | Free |
| 3.6 | Free |
| 3.7 | Free |
| 3.8 | Free |
| 3.10 | \$82.76 per litre of alcohol |
| 10.1 | \$0.403 per litre |
| 10.2 | \$0.403 per litre |
| 10.3 | \$0.403 per litre |
| 10.5 | \$0.403 per litre |
| 10.7 | The amount of duty worked out under section 6G (using \$0.403 at step 3 at 6G) |
| 10.10 | \$0.403 per litre |
| 10.12 | The amount of duty worked out under section 6G (using \$0.403 at step 3 at 6G) |
| 10.15 | \$0.403 per litre |
| 10.16 | \$0.403 per litre |
| 10.18 | \$0.403 per litre |
| 10.19A | \$0.132 per litre |
| 10.19B | \$0.276 per kilogram |
| 10.19C | \$0.276 per kilogram |

| | |
|-------|--|
| 10.20 | The rate of duty is worked out under section 6H |
| 10.21 | The rate of duty is worked out under section 6J |
| 10.25 | \$0.403 per litre |
| 10.26 | \$0.403 per litre |
| 10.27 | \$0.403 per litre |
| 10.28 | \$0.403 per litre |
| 10.30 | The amount of duty worked out under section 6G (using \$0.403 at step 3 at 6G) |

Dated this 26th day of July 2017



Rajitha Srikhanta

Delegate of the Commissioner of Taxation