



# **Customs Tariff Amendment (Craft Beer) Act 2019**

**No. 47, 2019**

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

Note: An electronic version of this Act is available on the Federal Register of Legislation  
(<https://www.legislation.gov.au/>)



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# Customs Tariff Amendment (Craft Beer) Act 2019

No. 47, 2019

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

[Assented to 5 April 2019]

The Parliament of Australia enacts:

### 1 Short title

This Act is the *Customs Tariff Amendment (Craft Beer) Act 2019*.

### 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
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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>Provisions</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 this Act receives the Royal Assent.   | 5 April 2019                                |
| 2. Schedule 1 and Schedule 2, Part 1  | At the same time as the <i>Excise Tariff Amendment (Supporting Craft Brewers) Act 2019</i> commences.<br><br>However, the provisions do not commence at all if that Act does not commence.  | 6 April 2019                                |
| 3. Schedule 2, Part 2   | At the same time as Schedule 2 to the <i>Customs Tariff Amendment (Singapore-Australia Free Trade Agreement Amendment Implementation) Act 2017</i> commences.   | 1 December 2020                             |
| 4. Schedule 2, Part 3   | The later of:<br>(a) immediately after the commencement of the <i>Excise Tariff Amendment (Supporting Craft Brewers) Act 2019</i> ; and<br>(b) immediately after the commencement of Schedule 1 to the <i>Customs Tariff Amendment (Pacific Agreement on Closer Economic Relations Plus Implementation) Act 2018</i> .<br><br>However, the provisions do not commence at all unless both of the events mentioned in paragraphs (a) and (b) occur. | 13 December 2020<br>(paragraph (b) applies) |
| 5. Schedule 2, Part 4   | The later of:<br>(a) immediately after the commencement of the <i>Excise Tariff Amendment (Supporting Craft Brewers) Act 2019</i> ; and<br>(b) immediately after the commencement of Schedule 1 to the <i>Customs Tariff Amendment (Peru-Australia Free Trade</i>   | Never commenced                             |

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| <b>Commencement information</b> |   |                     |
|---------------------------------|---|---------------------|
| <b>Column 1</b>                 | <b>Column 2</b>   | <b>Column 3</b>     |
| <b>Provisions</b>               | <b>Commencement</b>   | <b>Date/Details</b> |
|                                 | <i>Agreement Implementation) Act 2019.</i>  |                     |
|                                 | However, the provisions do not commence at all unless both of the events mentioned in paragraphs (a) and (b) occur. |                     |

Note: This table relates only to the provisions of this Act as originally enacted. It will not be amended to deal with any later amendments of this Act.

- (2) Any information in column 3 of the table is not part of this Act. Information may be inserted in this column, or information in it may be edited, in any published version of this Act.

### **3 Schedules**

Legislation 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—Main amendments

### *Customs Tariff Act 1995*

#### **1 Section 19AA (table)**

Omit:

2203.00.61

2203.00.62

substitute:

2203.00.63

2203.00.64

#### **2 Section 19AA (table)**

Before:

2203.00.69

insert:

2203.00.65

2203.00.66

2203.00.67

#### **3 Section 19AA (table)**

Omit:

2206.00.74

2206.00.75

2206.00.78

substitute:

2206.00.72

2206.00.73

2206.00.76

#### **4 Section 19AA (table)**

Before:

2206.00.82

insert:

2206.00.77



2206.00.78

2206.00.79

**5 Schedule 3 (subheadings 2203.00.61 to 2203.00.69)**

Repeal the subheadings, substitute:

|            |  |   |
|------------|--|---|
| 2203.00.63 | ----In a container of 8 litres or more which is designed to be connected to a pressurised gas delivery system or pump delivery system, and having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 3.0% vol | \$8.66/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15<br>NZ/PG/FI/D<br>C/LDC/SG:<br>\$8.66/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 2203.00.64 | ----Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 3.0% vol   | \$43.27/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of  |

## Schedule 1 Main amendments

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|            |   |  |
|------------|---|--|
|            |   | the goods exceeds 1.15 NZ/PG/FI/D C/LDC/SG: \$43.27/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  |
| 2203.00.65 | ----In a container of 8 litres or more which is designed to be connected to a pressurised gas delivery system or pump delivery system, and having an alcoholic strength by volume exceeding 3.0% vol but not exceeding 3.5% vol | \$27.10/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/D C/LDC/SG: \$27.10/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 2203.00.66 | ----Other, having an alcoholic strength by volume   | \$50.40/L of   |

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|            |  |   |
|------------|--|---|
|            | exceeding 3.0% vol but not exceeding 3.5% vol  | alcohol,<br>calculated<br>on that<br>alcohol<br>content by<br>which the<br>percentage<br>by volume<br>of alcohol of<br>the goods<br>exceeds 1.15<br>NZ/PG/FI/D<br>C/LDC/SG:<br>\$50.40/L of<br>alcohol,<br>calculated<br>on that<br>alcohol<br>content by<br>which the<br>percentage<br>by volume<br>of alcohol of<br>the goods<br>exceeds 1.15 |
| 2203.00.67 | ----In a container of 8 litres or more which is designed to be connected to a pressurised gas delivery system or pump delivery system, and having an alcoholic strength by volume exceeding 3.5% vol | \$35.50/L of<br>alcohol,<br>calculated<br>on that<br>alcohol<br>content by<br>which the<br>percentage<br>by volume<br>of alcohol of<br>the goods<br>exceeds 1.15<br>NZ/PG/FI/D<br>C/LDC/SG:<br>\$35.50/L of<br>alcohol,<br>calculated<br>on that  |

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## Schedule 1 Main amendments

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|            |           |   |
|------------|-----------|---|
| 2203.00.69 | ----Other | alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 \$50.40/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/D C/LDC/SG: \$50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
|------------|-----------|---|

### 6 Schedule 3 (subheadings 2206.00.74 to 2206.00.78)

Repeal the subheadings, substitute:

|            |   |   |
|------------|---|---|
| 2206.00.72 | ----In a container of 8 litres or more which is designed to be connected to a pressurised gas delivery system or pump delivery system, and having an alcoholic strength by volume exceeding 1.15% vol but not | \$8.66/L of alcohol, calculated on that |
|------------|---|---|

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|            |  |   |
|------------|--|---|
|            | exceeding 3.0% vol   | alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15<br>NZ/PG/FI/DC/LDC/S<br>G:<br>\$8.66/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 2206.00.73 | ----Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 3.0% vol | \$43.27/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15<br>NZ/PG/FI/DC/LDC/S  |

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Schedule 1 Main amendments

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|            |   |   |
|------------|---|---|
|            |   | G:<br>\$43.27/L<br>of alcohol,<br>calculated<br>on that<br>alcohol<br>content by<br>which the<br>percentage<br>by volume<br>of alcohol<br>of the<br>goods<br>exceeds<br>1.15  |
| 2206.00.76 | ----In a container of 8 litres or more which is designed to be connected to a pressurised gas delivery system or pump delivery system, and having an alcoholic strength by volume exceeding 3.0% vol but not exceeding 3.5% vol | \$27.10/L<br>of alcohol,<br>calculated<br>on that<br>alcohol<br>content by<br>which the<br>percentage<br>by volume<br>of alcohol<br>of the<br>goods<br>exceeds<br>1.15<br>NZ/PG/FI/<br>DC/LDC/S<br>G:<br>\$27.10/L<br>of alcohol,<br>calculated<br>on that<br>alcohol<br>content by<br>which the<br>percentage<br>by volume<br>of alcohol<br>of the |

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|            |  |   |
|------------|--|---|
|            |  | goods exceeds 1.15  |
| 2206.00.77 | ----Other, having an alcoholic strength by volume exceeding 3.0% vol but not exceeding 3.5% vol  | \$50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15<br>NZ/PG/FI/DC/LDC/S<br>G:<br>\$50.40/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 | ----In a container of 8 litres or more which is designed to be connected to a pressurised gas delivery system or pump delivery system, and having an alcoholic strength by volume exceeding 3.5% vol | \$35.50/L of alcohol, calculated on that alcohol content by which the percentage by volume  |

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Schedule 1 Main amendments

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|            |           |  |
|------------|-----------|--|
|            |           | of alcohol<br>of the<br>goods<br>exceeds<br>1.15<br>NZ/PG/FI/<br>DC/LDC/S<br>G:<br>\$35.50/L<br>of alcohol,<br>calculated<br>on that<br>alcohol<br>content by<br>which the<br>percentage<br>by volume<br>of alcohol<br>of the<br>goods<br>exceeds<br>1.15  |
| 2206.00.79 | ----Other | \$50.40/L<br>of alcohol,<br>calculated<br>on that<br>alcohol<br>content by<br>which the<br>percentage<br>by volume<br>of alcohol<br>of the<br>goods<br>exceeds<br>1.15<br>NZ/PG/FI/<br>DC/LDC/S<br>G:<br>\$50.40/L<br>of alcohol,<br>calculated<br>on that |



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alcohol  
content by  
which the  
percentage  
by volume  
of alcohol  
of the  
goods  
exceeds  
1.15

## **7 Application**

The amendments made by this Schedule apply in relation to:

- (a) goods imported into Australia on or after 1 July 2019; and
- (b) goods imported into Australia before 1 July 2019, where the time for working out the rate of import duty on the goods had not occurred before the commencement of this Schedule.

## **8 Transitional—indexation**

### *Alcohol duty rates*

- (1) If, on one or more CPI indexation days, an alcohol duty rate in the rate column of subheadings 2203.00.61 and 2206.00.74 in Schedule 3 to the *Customs Tariff Act 1995* was increased by an amount in accordance with section 19 of that Act, then, on the day this Schedule commences, a rate of duty set out in the rate column of subheadings 2203.00.64 and 2206.00.73 in Schedule 3 to that Act is increased by that amount or the sum of those amounts.
- (2) If, on one or more CPI indexation days, an alcohol duty rate in the rate column of subheadings 2203.00.62, 2203.00.69, 2206.00.75 and 2206.00.78 in Schedule 3 to the *Customs Tariff Act 1995* was increased by an amount in accordance with section 19 of that Act, then, on the day this Schedule commences, a rate of duty set out in the rate column of subheadings 2203.00.66, 2203.00.69, 2206.00.77 and 2206.00.79 in Schedule 3 to that Act is increased by that amount or the sum of those amounts.
- (3) If, on one or more CPI indexation days, an alcohol duty rate in the rate column of subheadings 2203.00.71 and 2206.00.82 in Schedule 3 to the *Customs Tariff Act 1995* was increased by an amount in accordance

with section 19 of that Act, then, on the day this Schedule commences, a rate of duty set out in the rate column of subheadings 2203.00.63 and 2206.00.72 in Schedule 3 to that Act is increased by that amount or the sum of those amounts.

- (4) If, on one or more CPI indexation days, an alcohol duty rate in the rate column of subheadings 2203.00.72 and 2206.00.83 in Schedule 3 to the *Customs Tariff Act 1995* was increased by an amount in accordance with section 19 of that Act, then, on the day this Schedule commences, a rate of duty set out in the rate column of subheadings 2203.00.65 and 2206.00.76 in Schedule 3 to that Act is increased by that amount or the sum of those amounts.
- (5) If, on one or more CPI indexation days, an alcohol duty rate in the rate column of subheadings 2203.00.79 and 2206.00.89 in Schedule 3 to the *Customs Tariff Act 1995* was increased by an amount in accordance with section 19 of that Act, then, on the day this Schedule commences, a rate of duty set out in the rate column of subheadings 2203.00.67 and 2206.00.78 in Schedule 3 to that Act is increased by that amount or the sum of those amounts.

#### **Definitions**

- (6) In this item:

**alcohol duty rate** has the meaning given by section 19AA of the *Customs Tariff Act 1995*.

**CPI indexation day** means a day occurring:

- (a) on or after the day the Bill for this Act was introduced into the House of Representatives; and
- (b) before the day on which this Schedule commences;

on which a rate of duty was replaced under section 19 of the *Customs Tariff Act 1995*.

## **Schedule 2—Consequential and contingent amendments**

### **Part 1—Amendments commencing the same time as the Excise Tariff Amendment (Supporting Craft Brewers) Act 2019 commences**

#### *Customs Tariff Act 1995*

#### **1 Schedule 4A (table items 1, 2 and 3)**

Repeal the items, substitute:

|    |            |   |
|----|------------|---|
| 1  | 2203.00.63 | \$8.66/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  |
| 2  | 2203.00.64 | \$43.27/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 3  | 2203.00.65 | \$27.10/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 3A | 2203.00.66 | \$50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 3B | 2203.00.67 | \$35.50/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 3C | 2203.00.69 | \$50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |

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**Schedule 2** Consequential and contingent amendments

**Part 1** Amendments commencing the same time as the Excise Tariff Amendment  
(Supporting Craft Brewers) Act 2019 commences

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**2 Schedule 4A (table items 33, 34 and 35)**

Repeal the items, substitute:

|     |            |   |
|-----|------------|---|
| 33  | 2206.00.72 | \$8.66/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  |
| 34  | 2206.00.73 | \$43.27/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 35  | 2206.00.76 | \$27.10/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 35A | 2206.00.77 | \$50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 35B | 2206.00.78 | \$35.50/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 35C | 2206.00.79 | \$50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |

**3 Schedule 5 (table items 3, 4 and 5)**

Repeal the items, substitute:

|   |            |   |
|---|------------|---|
| 3 | 2203.00.63 | \$8.66/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  |
| 4 | 2203.00.64 | \$43.27/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 5 | 2203.00.65 | \$27.10/L of alcohol, calculated on that  |

Consequential and contingent amendments **Schedule 2**  
 Amendments commencing the same time as the Excise Tariff Amendment (Supporting  
 Craft Brewers) Act 2019 commences **Part 1**

|    |            |   |
|----|------------|---|
|    |            | alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  |
| 5A | 2203.00.66 | \$50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 5B | 2203.00.67 | \$35.50/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 5C | 2203.00.69 | \$50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |

**4 Schedule 5 (table items 25, 26 and 27)**

Repeal the items, substitute:

|     |            |   |
|-----|------------|---|
| 25  | 2206.00.72 | \$8.66/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  |
| 26  | 2206.00.73 | \$43.27/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 27  | 2206.00.76 | \$27.10/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 27A | 2206.00.77 | \$50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 27B | 2206.00.78 | \$35.50/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 27C | 2206.00.79 | \$50.40/L of alcohol, calculated on that  |

**Schedule 2** Consequential and contingent amendments

**Part 1** Amendments commencing the same time as the Excise Tariff Amendment  
(Supporting Craft Brewers) Act 2019 commences

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alcohol content by which the percentage  
by volume of alcohol of the goods  
exceeds 1.15

**5 Schedule 6 (table items 6, 7 and 8)**

Repeal the items, substitute:

|    |            |   |
|----|------------|---|
| 6  | 2203.00.63 | \$8.66/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  |
| 7  | 2203.00.64 | \$43.27/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 8  | 2203.00.65 | \$27.10/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 8A | 2203.00.66 | \$50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 8B | 2203.00.67 | \$35.50/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 8C | 2203.00.69 | \$50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |

**6 Schedule 6 (table items 28, 29 and 30)**

Repeal the items, substitute:

|    |            |  |
|----|------------|--|
| 28 | 2206.00.72 | \$8.66/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 29 | 2206.00.73 | \$43.27/L of alcohol, calculated on that   |

Consequential and contingent amendments **Schedule 2**  
Amendments commencing the same time as the Excise Tariff Amendment (Supporting  
Craft Brewers) Act 2019 commences **Part 1**

|     |            |   |
|-----|------------|---|
|     |            | alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  |
| 30  | 2206.00.76 | \$27.10/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 30A | 2206.00.77 | \$50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 30B | 2206.00.78 | \$35.50/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 30C | 2206.00.79 | \$50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |

**7 Schedule 7 (table items 5, 6 and 7)**

Repeal the items, substitute:

|    |            |   |
|----|------------|---|
| 5  | 2203.00.63 | \$8.66/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  |
| 6  | 2203.00.64 | \$43.27/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 7  | 2203.00.65 | \$27.10/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 7A | 2203.00.66 | \$50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 7B | 2203.00.67 | \$35.50/L of alcohol, calculated on that  |

**Schedule 2** Consequential and contingent amendments

**Part 1** Amendments commencing the same time as the Excise Tariff Amendment  
(Supporting Craft Brewers) Act 2019 commences

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|    |            |  |
|----|------------|--|
|    |            | alcohol content by which the percentage<br>by volume of alcohol of the goods<br>exceeds 1.15   |
| 7C | 2203.00.69 | \$50.40/L of alcohol, calculated on that<br>alcohol content by which the percentage<br>by volume of alcohol of the goods<br>exceeds 1.15 |

**8 Schedule 7 (table items 27, 28 and 29)**

Repeal the items, substitute:

|     |            |  |
|-----|------------|--|
| 27  | 2206.00.72 | \$8.66/L of alcohol, calculated on that<br>alcohol content by which the percentage<br>by volume of alcohol of the goods<br>exceeds 1.15  |
| 28  | 2206.00.73 | \$43.27/L of alcohol, calculated on that<br>alcohol content by which the percentage<br>by volume of alcohol of the goods<br>exceeds 1.15 |
| 29  | 2206.00.76 | \$27.10/L of alcohol, calculated on that<br>alcohol content by which the percentage<br>by volume of alcohol of the goods<br>exceeds 1.15 |
| 29A | 2206.00.77 | \$50.40/L of alcohol, calculated on that<br>alcohol content by which the percentage<br>by volume of alcohol of the goods<br>exceeds 1.15 |
| 29B | 2206.00.78 | \$35.50/L of alcohol, calculated on that<br>alcohol content by which the percentage<br>by volume of alcohol of the goods<br>exceeds 1.15 |
| 29C | 2206.00.79 | \$50.40/L of alcohol, calculated on that<br>alcohol content by which the percentage<br>by volume of alcohol of the goods<br>exceeds 1.15 |

**9 Schedule 8 (table items 3, 4 and 5)**

Repeal the items, substitute:

|   |            |   |
|---|------------|---|
| 3 | 2203.00.63 | \$8.66/L of alcohol, calculated on that |
|---|------------|---|



Consequential and contingent amendments **Schedule 2**  
Amendments commencing the same time as the Excise Tariff Amendment (Supporting  
Craft Brewers) Act 2019 commences **Part 1**

|    |            |   |
|----|------------|---|
|    |            | alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  |
| 4  | 2203.00.64 | \$43.27/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 5  | 2203.00.65 | \$27.10/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 5A | 2203.00.66 | \$50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 5B | 2203.00.67 | \$35.50/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 5C | 2203.00.69 | \$50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |

**10 Schedule 8 (table items 33, 34 and 35)**

Repeal the items, substitute:

|     |            |   |
|-----|------------|---|
| 33  | 2206.00.72 | \$8.66/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  |
| 34  | 2206.00.73 | \$43.27/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 35  | 2206.00.76 | \$27.10/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 35A | 2206.00.77 | \$50.40/L of alcohol, calculated on that  |

**Schedule 2** Consequential and contingent amendments

**Part 1** Amendments commencing the same time as the Excise Tariff Amendment  
(Supporting Craft Brewers) Act 2019 commences

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|     |            |  |
|-----|------------|--|
|     |            | alcohol content by which the percentage<br>by volume of alcohol of the goods<br>exceeds 1.15   |
| 35B | 2206.00.78 | \$35.50/L of alcohol, calculated on that<br>alcohol content by which the percentage<br>by volume of alcohol of the goods<br>exceeds 1.15 |
| 35C | 2206.00.79 | \$50.40/L of alcohol, calculated on that<br>alcohol content by which the percentage<br>by volume of alcohol of the goods<br>exceeds 1.15 |

**11 Schedule 8B (table items 2, 3 and 4)**

Repeal the items, substitute:

|    |            |  |
|----|------------|--|
| 2  | 2203.00.63 | \$8.66/L of alcohol, calculated on that<br>alcohol content by which the percentage<br>by volume of alcohol of the goods<br>exceeds 1.15  |
| 3  | 2203.00.64 | \$43.27/L of alcohol, calculated on that<br>alcohol content by which the percentage<br>by volume of alcohol of the goods<br>exceeds 1.15 |
| 4  | 2203.00.65 | \$27.10/L of alcohol, calculated on that<br>alcohol content by which the percentage<br>by volume of alcohol of the goods<br>exceeds 1.15 |
| 4A | 2203.00.66 | \$50.40/L of alcohol, calculated on that<br>alcohol content by which the percentage<br>by volume of alcohol of the goods<br>exceeds 1.15 |
| 4B | 2203.00.67 | \$35.50/L of alcohol, calculated on that<br>alcohol content by which the percentage<br>by volume of alcohol of the goods<br>exceeds 1.15 |
| 4C | 2203.00.69 | \$50.40/L of alcohol, calculated on that<br>alcohol content by which the percentage<br>by volume of alcohol of the goods<br>exceeds 1.15 |

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**12 Schedule 8B (table items 34, 35 and 36)**

Repeal the items, substitute:

|     |            |   |
|-----|------------|---|
| 34  | 2206.00.72 | \$8.66/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  |
| 35  | 2206.00.73 | \$43.27/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 36  | 2206.00.76 | \$27.10/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 36A | 2206.00.77 | \$50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 36B | 2206.00.78 | \$35.50/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 36C | 2206.00.79 | \$50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |

**13 Schedule 9 (table items 1, 2 and 3)**

Repeal the items, substitute:

|   |            |   |
|---|------------|---|
| 1 | 2203.00.63 | \$8.66/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  |
| 2 | 2203.00.64 | \$43.27/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 3 | 2203.00.65 | \$27.10/L of alcohol, calculated on that  |

**Schedule 2** Consequential and contingent amendments**Part 1** Amendments commencing the same time as the Excise Tariff Amendment (Supporting Craft Brewers) Act 2019 commences

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|    |            |   |
|----|------------|---|
|    |            | alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  |
| 3A | 2203.00.66 | \$50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 3B | 2203.00.67 | \$35.50/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 3C | 2203.00.69 | \$50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |

**14 Schedule 9 (table items 31, 32 and 33)**

Repeal the items, substitute:

|     |            |   |
|-----|------------|---|
| 31  | 2206.00.72 | \$8.66/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  |
| 32  | 2206.00.73 | \$43.27/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 33  | 2206.00.76 | \$27.10/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 33A | 2206.00.77 | \$50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 33B | 2206.00.78 | \$35.50/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 33C | 2206.00.79 | \$50.40/L of alcohol, calculated on that  |

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alcohol content by which the percentage  
 by volume of alcohol of the goods  
 exceeds 1.15

**15 Schedule 10 (table items 1, 2 and 3)**

Repeal the items, substitute:

|    |            |  |
|----|------------|--|
| 1  | 2203.00.63 | \$8.66/L of alcohol, calculated on that<br>alcohol content by which the percentage<br>by volume of alcohol of the goods<br>exceeds 1.15  |
| 2  | 2203.00.64 | \$43.27/L of alcohol, calculated on that<br>alcohol content by which the percentage<br>by volume of alcohol of the goods<br>exceeds 1.15 |
| 3  | 2203.00.65 | \$27.10/L of alcohol, calculated on that<br>alcohol content by which the percentage<br>by volume of alcohol of the goods<br>exceeds 1.15 |
| 3A | 2203.00.66 | \$50.40/L of alcohol, calculated on that<br>alcohol content by which the percentage<br>by volume of alcohol of the goods<br>exceeds 1.15 |
| 3B | 2203.00.67 | \$35.50/L of alcohol, calculated on that<br>alcohol content by which the percentage<br>by volume of alcohol of the goods<br>exceeds 1.15 |
| 3C | 2203.00.69 | \$50.40/L of alcohol, calculated on that<br>alcohol content by which the percentage<br>by volume of alcohol of the goods<br>exceeds 1.15 |

**16 Schedule 10 (table items 31, 32 and 33)**

Repeal the items, substitute:

|    |            |   |
|----|------------|---|
| 31 | 2206.00.72 | \$8.66/L of alcohol, calculated on that<br>alcohol content by which the percentage<br>by volume of alcohol of the goods<br>exceeds 1.15 |
| 32 | 2206.00.73 | \$43.27/L of alcohol, calculated on that  |

**Schedule 2** Consequential and contingent amendments**Part 1** Amendments commencing the same time as the Excise Tariff Amendment (Supporting Craft Brewers) Act 2019 commences

|     |            |   |
|-----|------------|---|
|     |            | alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  |
| 33  | 2206.00.76 | \$27.10/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 33A | 2206.00.77 | \$50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 33B | 2206.00.78 | \$35.50/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 33C | 2206.00.79 | \$50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |

**17 Schedule 11 (table items 1, 2 and 3)**

Repeal the items, substitute:

|    |            |   |
|----|------------|---|
| 1  | 2203.00.63 | \$8.66/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  |
| 2  | 2203.00.64 | \$43.27/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 3  | 2203.00.65 | \$27.10/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 3A | 2203.00.66 | \$50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 3B | 2203.00.67 | \$35.50/L of alcohol, calculated on that  |

Consequential and contingent amendments **Schedule 2**  
 Amendments commencing the same time as the Excise Tariff Amendment (Supporting  
 Craft Brewers) Act 2019 commences **Part 1**

|    |            |   |
|----|------------|---|
|    |            | alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  |
| 3C | 2203.00.69 | \$50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |

**18 Schedule 11 (table items 31, 32 and 33)**

Repeal the items, substitute:

|     |            |   |
|-----|------------|---|
| 31  | 2206.00.72 | \$8.66/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  |
| 32  | 2206.00.73 | \$43.27/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 33  | 2206.00.76 | \$27.10/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 33A | 2206.00.77 | \$50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 33B | 2206.00.78 | \$35.50/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 33C | 2206.00.79 | \$50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |

**19 Schedule 12 (table items 7, 8 and 9)**

Repeal the items, substitute:

|   |            |   |
|---|------------|---|
| 7 | 2203.00.63 | \$8.66/L of alcohol, calculated on that |
|---|------------|---|

**Schedule 2** Consequential and contingent amendments

**Part 1** Amendments commencing the same time as the Excise Tariff Amendment  
(Supporting Craft Brewers) Act 2019 commences

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|    |            |  |
|----|------------|--|
|    |            | alcohol content by which the percentage<br>by volume of alcohol of the goods<br>exceeds 1.15   |
| 8  | 2203.00.64 | \$43.27/L of alcohol, calculated on that<br>alcohol content by which the percentage<br>by volume of alcohol of the goods<br>exceeds 1.15 |
| 9  | 2203.00.65 | \$27.10/L of alcohol, calculated on that<br>alcohol content by which the percentage<br>by volume of alcohol of the goods<br>exceeds 1.15 |
| 9A | 2203.00.66 | \$50.40/L of alcohol, calculated on that<br>alcohol content by which the percentage<br>by volume of alcohol of the goods<br>exceeds 1.15 |
| 9B | 2203.00.67 | \$35.50/L of alcohol, calculated on that<br>alcohol content by which the percentage<br>by volume of alcohol of the goods<br>exceeds 1.15 |
| 9C | 2203.00.69 | \$50.40/L of alcohol, calculated on that<br>alcohol content by which the percentage<br>by volume of alcohol of the goods<br>exceeds 1.15 |

**20 Schedule 12 (table items 37, 38 and 39)**

Repeal the items, substitute:

|     |            |  |
|-----|------------|--|
| 37  | 2206.00.72 | \$8.66/L of alcohol, calculated on that<br>alcohol content by which the percentage<br>by volume of alcohol of the goods<br>exceeds 1.15  |
| 38  | 2206.00.73 | \$43.27/L of alcohol, calculated on that<br>alcohol content by which the percentage<br>by volume of alcohol of the goods<br>exceeds 1.15 |
| 39  | 2206.00.76 | \$27.10/L of alcohol, calculated on that<br>alcohol content by which the percentage<br>by volume of alcohol of the goods<br>exceeds 1.15 |
| 39A | 2206.00.77 | \$50.40/L of alcohol, calculated on that   |



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|     |            |   |
|-----|------------|---|
|     |            | alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  |
| 39B | 2206.00.78 | \$35.50/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 39C | 2206.00.79 | \$50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |

## 21 Application

The amendments made by this Part apply in relation to:

- (a) goods imported into Australia on or after 1 July 2019; and
- (b) goods imported into Australia before 1 July 2019, where the time for working out the rate of import duty on the goods had not occurred before the commencement of this Part.

## 22 Transitional—indexation

### *Alcohol duty rates*

- (1) If an alcohol duty rate in the rate column of a subheading in Schedule 3 to the *Customs Tariff Act 1995* is increased by an amount in accordance with item 8 of Schedule 1 to this Act, then, on the day this Part commences, a rate of duty set out in the rate column of an item in the tables in Schedules 4A, 5, 6, 7, 8, 8B, 9, 10, 11 and 12 to the *Customs Tariff Act 1995* that relates to that subheading is increased by that amount.

### *Definitions*

- (2) In this item:  
***alcohol duty rate*** has the meaning given by section 19AA of the *Customs Tariff Act 1995*.

## Part 2—Amendments commencing 1 December 2020

### *Customs Tariff Act 1995*

**23 Schedule 3 (subheading 2203.00.63, column 3)**

Omit “/SG”.

**24 Schedule 3 (subheading 2203.00.64, column 3)**

Omit “/SG”.

**25 Schedule 3 (subheading 2203.00.65, column 3)**

Omit “/SG”.

**26 Schedule 3 (subheading 2203.00.66, column 3)**

Omit “/SG”.

**27 Schedule 3 (subheading 2203.00.67, column 3)**

Omit “/SG”.

**28 Schedule 3 (subheading 2203.00.69, column 3)**

Omit “/SG”.

**29 Schedule 3 (subheading 2206.00.72, column 3)**

Omit “/SG”.

**30 Schedule 3 (subheading 2206.00.73, column 3)**

Omit “/SG”.

**31 Schedule 3 (subheading 2206.00.76, column 3)**

Omit “/SG”.

**32 Schedule 3 (subheading 2206.00.77, column 3)**

Omit “/SG”.

**33 Schedule 3 (subheading 2206.00.78, column 3)**

Omit “/SG”.

**34 Schedule 3 (subheading 2206.00.79, column 3)**

Omit “/SG”.

**35 Savings provision**

Despite any amendment made by this Part of a particular provision of the *Customs Tariff Act 1995*, the provision, as in force immediately before the commencement of this item, continues to apply on and after that commencement in relation to goods imported into Australia before that commencement.

**Part 3—Amendments consequential to the Customs Tariff Amendment (Pacific Agreement on Closer Economic Relations Plus Implementation) Act 2018**

*Customs Tariff Act 1995*

**36 Schedule 8A (table items 1, 2 and 3)**

Repeal the items, substitute:

|    |            |   |
|----|------------|---|
| 1  | 2203.00.63 | \$8.66/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  |
| 2  | 2203.00.64 | \$43.27/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 3  | 2203.00.65 | \$27.10/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 3A | 2203.00.66 | \$50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 3B | 2203.00.67 | \$35.50/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 3C | 2203.00.69 | \$50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |

**37 Schedule 8A (table items 33, 34 and 35)**

Repeal the items, substitute:

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Consequential and contingent amendments **Schedule 2**  
Amendments consequential to the Customs Tariff Amendment (Pacific Agreement on  
Closer Economic Relations Plus Implementation) Act 2018 **Part 3**

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|     |            |   |
|-----|------------|---|
| 33  | 2206.00.72 | \$8.66/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  |
| 34  | 2206.00.73 | \$43.27/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 35  | 2206.00.76 | \$27.10/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 35A | 2206.00.77 | \$50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 35B | 2206.00.78 | \$35.50/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 35C | 2206.00.79 | \$50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |

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### 38 Application

The amendments made by this Part apply:

- (a) if this Part commences before 1 July 2019—in relation to:
  - (i) goods imported into Australia on or after 1 July 2019; and
  - (ii) goods imported into Australia before 1 July 2019, where the time for working out the rate of import duty on the goods had not occurred before 1 July 2019; or
- (b) otherwise—in relation to:
  - (i) goods imported into Australia on or after the day this Part commences; and
  - (ii) goods imported into Australia before this Part commences, where the time for working out the rate of

**Schedule 2** Consequential and contingent amendments

**Part 3** Amendments consequential to the Customs Tariff Amendment (Pacific Agreement on Closer Economic Relations Plus Implementation) Act 2018

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import duty on the goods had not occurred before the commencement of this Part.

**39 Transitional—indexation**

*Alcohol duty rates*

- (1) If an alcohol rate of duty in the rate column of a subheading in Schedule 3 to the *Customs Tariff Act 1995* was increased by an amount in accordance with item 8 of Schedule 1 to this Act, then, on the day this Part commences, a rate of duty set out in the rate column of an item in the table in Schedule 8A to the *Customs Tariff Act 1995* that relates to that subheading is increased by that amount.
- (2) If, on one or more CPI indexation days, an alcohol duty rate in the rate column of a subheading in Schedule 3 to the *Customs Tariff Act 1995* was increased by an amount in accordance with section 19 of that Act, then, on the day this Part commences, a rate of duty set out in the rate column of items 1, 2, 3, 3A, 3B, 3C, 33, 34, 35, 35A, 35B and 35C in the table in Schedule 8A to the *Customs Tariff Act 1995* that relates to that subheading is also increased by that amount or the sum of those amounts.

*Definitions*

- (3) In this item:

*alcohol duty rate* has the meaning given by section 19AA of the *Customs Tariff Act 1995*.

*CPI indexation day* means a day occurring:

- (a) after the day on which Schedule 1 to this Act commenced;  
and
- (b) before the day on which this Part commences;

on which a rate of duty was replaced under section 19 of the *Customs Tariff Act 1995*.

## **Part 4—Amendments contingent on the Customs Tariff Amendment (Peru-Australia Free Trade Agreement Implementation) Act 2019**

### *Customs Tariff Act 1995*

#### **40 Schedule 6A (table items 3, 4 and 5)**

Repeal the items, substitute:

|    |            |   |
|----|------------|---|
| 3  | 2203.00.63 | \$8.66/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  |
| 4  | 2203.00.64 | \$43.27/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 5  | 2203.00.65 | \$27.10/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 5A | 2203.00.66 | \$50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 5B | 2203.00.67 | \$35.50/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 5C | 2203.00.69 | \$50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |

#### **41 Schedule 6A (table items 35, 36 and 37)**

Repeal the items, substitute:

|    |            |   |
|----|------------|---|
| 35 | 2206.00.72 | \$8.66/L of alcohol, calculated on that |
|----|------------|---|

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**Schedule 2** Consequential and contingent amendments

**Part 4** Amendments contingent on the Customs Tariff Amendment (Peru-Australia Free Trade Agreement Implementation) Act 2019

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|     |            |   |
|-----|------------|---|
|     |            | alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15  |
| 36  | 2206.00.73 | \$43.27/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 37  | 2206.00.76 | \$27.10/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 37A | 2206.00.77 | \$50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 37B | 2206.00.78 | \$35.50/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 37C | 2206.00.79 | \$50.40/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |

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## 42 Application

The amendments made by this Part apply:

- (a) if this Part commences before 1 July 2019—in relation to:
  - (i) goods imported into Australia on or after 1 July 2019; and
  - (ii) goods imported into Australia before 1 July 2019, where the time for working out the rate of import duty on the goods had not occurred before 1 July 2019; or
- (b) otherwise—in relation to:
  - (i) goods imported into Australia on or after the day this Part commences; and
  - (ii) goods imported into Australia before this Part commences, where the time for working out the rate of import duty on the goods had not occurred before the commencement of this Part.



### 43 Transitional—indexation

#### *Alcohol duty rates*

- (1) If an alcohol rate of duty in the rate column of a subheading in Schedule 3 to the *Customs Tariff Act 1995* was increased by an amount in accordance with item 8 of Schedule 1 to this Act, then, on the day this Part commences, a rate of duty set out in the rate column of an item in the table in Schedule 6A to the *Customs Tariff Act 1995* that relates to that subheading is increased by that amount.
- (2) If, on one or more CPI indexation days, an alcohol duty rate in the rate column of a subheading in Schedule 3 to the *Customs Tariff Act 1995* was increased by an amount in accordance with section 19 of that Act, then, on the day this Part commences, a rate of duty set out in the rate column of items 3, 4, 5, 5A, 5B, 5C, 35, 36, 37, 37A, 37B and 37C in the table in Schedule 6A to the *Customs Tariff Act 1995* that relates to that subheading is also increased by that amount or the sum of those amounts.

#### *Definitions*

- (3) In this item:  
***alcohol duty rate*** has the meaning given by section 19AA of the *Customs Tariff Act 1995*.  
***CPI indexation day*** means a day occurring:
  - (a) after the day on which Schedule 1 to this Act commenced;  
and
  - (b) before the day on which this Part commences;on which a rate of duty was replaced under section 19 of the *Customs Tariff Act 1995*.

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[Minister's second reading speech made in—  
House of Representatives on 14 February 2019  
Senate on 3 April 2019]

(19/19)

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