



Excise Tariff Act 1921

NOTICE OF SUBSTITUTED RATES OF EXCISE DUTY

NOTICE No. 3 (2020)

I, Tony Poulakis, delegate of the Commissioner of Taxation, in accordance with subsection 6AA and 6AAB of the *Excise Tariff Act 1921* (the Tariff Act), give notice that, on and from 1 September 2020, 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	\$1.10360 per stick
5.5	\$1,576.57 per kilogram of tobacco content
5.8	The amount of duty worked out under section 6AAC

Dated this 13th day of August 2020

Tony Poulakis

Delegate of the Commissioner of Taxation