



*Excise Tariff Act 1921*

**NOTICE OF SUBSTITUTED RATES OF EXCISE DUTY**

NOTICE No. 1 (2021)

I, Tony Poulakis, delegate of the Commissioner of Taxation, in accordance with subsection 6A(9) of the *Excise Tariff Act 1921* (the Tariff Act), give notice that, on and from 1 February 2021, 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	\$ 44.45 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	\$ 8.89 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	\$ 51.77 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	\$ 27.84 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	\$ 51.77 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	\$ 36.47 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	\$ 3.13 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	\$ 3.60 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2	\$ 87.68 per litre of alcohol
3.1	\$ 81.89 per litre of alcohol
3.2	\$ 87.68 per litre of alcohol
3.5	Free
3.6	Free
3.7	Free
3.8	Free
3.10	\$ 87.68 per litre of alcohol
10.1	\$ 0.427 per litre
10.2	\$ 0.427 per litre
10.3	\$ 0.427 per litre
10.5	\$ 0.427 per litre
10.7	The amount of duty worked out under section 6G (using \$ 0.427 at step 3 at 6G)
10.10	\$ 0.427 per litre
10.12	The amount of duty worked out under section 6G (using \$ 0.427 at step 3 at 6G)
10.15	\$ 0.427 per litre
10.16	\$ 0.427 per litre
10.18	\$ 0.427 per litre
10.19A	\$ 0.139 per litre
10.19B	\$ 0.293 per kilogram
10.19C	\$ 0.293 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 \$ 0.427 per litre
- 10.26 \$ 0.427 per litre
- 10.27 \$ 0.427 per litre
- 10.28 \$ 0.427 per litre
- 10.30 The amount of duty worked out under section 6G (using  
\$ 0.427 at step 3 at 6G)

Dated this 27th day of January 2021



Tony Poulakis

Delegate of the Commissioner of Taxation