



Excise Tariff Act 1921

## NOTICE OF SUBSTITUTED RATES OF EXCISE DUTY

NOTICE No. 1 (2025)

I, Naomi Schell, 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 3 February 2025, 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	\$52.87 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	\$10.57 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	\$61.57 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	\$33.11 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	\$61.57 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	\$43.39 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

1.15	\$3.71 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	\$4.28 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2	\$104.31 per litre of alcohol
3.1	\$97.41 per litre of alcohol
3.2	\$104.31 per litre of alcohol
3.5	Free
3.6	Free
3.7	Free
3.8	Free
3.10	\$104.31 per litre of alcohol
10.1	\$0.508 per litre
10.2	\$0.508 per litre
10.3	\$0.508 per litre
10.5	\$0.508 per litre
10.7	The amount of duty worked out under section 6G (using \$0.508 at step 3 at 6G)
10.10	\$0.508 per litre
10.12	The amount of duty worked out under section 6G (using \$0.508 at step 3 at 6G)
10.15	\$0.508 per litre
10.16	\$0.508 per litre
10.18	\$0.508 per litre
10.19A	\$0.166 per litre
10.19B	\$0.348 per kilogram
10.19C	\$0.348 per kilogram

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| 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 | \$0.508 per litre  |
| 10.26 | \$0.508 per litre  |
| 10.27 | \$0.508 per litre  |
| 10.28 | \$0.508 per litre  |
| 10.30 | The amount of duty worked out under section 6G (using \$0.508 at step 3 at 6G) |

Dated this 29th day January of 2025.



Naomi Schell

Delegate of the Commissioner of Taxation