



New excise duty rates for alcohol

The annual adjustment to the excise and excise-equivalent duty rates on alcohol products apply from today, 1 July 2011.

The annual adjustment is based on movements in the 'Consumers Price Index All Groups excluding credit services' over the 12-month period to 31 March 2011.

The new rates are those set out in the Excise and Excise-equivalent Duties Table (Alcoholic Beverages Indexation) Amendment Order 2011.

The new rates are summarised as:

| Alcoholic products | | New excise rate (GST exclusive) from 1 July 2011 |
|---------------------------------------|--|---|
| <i>Ice cream and other edible ice</i> | <i>containing more than 1.15% vol but not more than 2.5% vol</i> | <i>40.802c per litre</i> |
| | <i>containing more than 2.5% vol but not more than 6% vol</i> | <i>\$27.206 per litre alcohol</i> |
| | <i>containing more than 6% vol but not more than 9% vol</i> | <i>\$2.1764 per litre</i> |
| | <i>containing more than 9% vol but not more than 14% vol</i> | <i>\$2.7206 per litre</i> |
| | <i>containing more than 14% vol but not more than 23% vol</i> | <i>\$49.550 per litre alcohol</i> |
| | <i>containing more than 23% vol</i> | <i>\$49.550 per litre alcohol</i> |
| <i>Beer</i> | <i>containing more than 1.15% vol but not more than 2.5% vol</i> | <i>40.802c per litre</i> |
| | <i>containing more than 2.5% vol</i> | <i>\$27.206 per litre alcohol</i> |
| <i>Wine of fresh grapes</i> | <i>containing more than 14% vol, fortified by the addition of spirits or any substance</i> | <i>\$49.550 per litre alcohol</i> |

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| | <i>containing spirits</i> | |
| | <i>other (unfortified table wine)</i> | <i>\$2.7206 per litre</i> |
| <i>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances</i> | <i>containing more than 14% vol, fortified by the addition of spirits or any substance containing spirits</i> | <i>\$49.550 per litre alcohol</i> |
| | <i>other</i> | <i>\$2.7206 per litre</i> |
| <i>Other fermented beverages (such as cider, perry, mead)</i> | <i>containing more than 1.15% vol but not more than 2.5% vol</i> | <i>40.802c per litre</i> |
| | <i>containing more than 2.5% vol but not more than 6% vol</i> | <i>\$27.206 per litre alcohol</i> |
| | <i>containing more than 6% vol but not more than 9% vol</i> | <i>\$2.1764 per litre</i> |
| | <i>containing more than 9% vol but not more than 14% vol</i> | <i>\$2.7206 per litre</i> |
| | <i>containing more than 14% vol but not more than 23% vol</i> | <i>\$49.550 per litre alcohol</i> |
| | <i>containing more than 23% vol</i> | <i>\$49.550 per litre alcohol</i> |
| <i>Spirits and spirituous beverages</i> | <i>the strength of which can be ascertained by OIML hydrometer (brandy, whisky, rum and tafia, gin and geneva, vodka)</i> | <i>\$49.550 per litre alcohol</i> |
| | <i>other:</i> | |
| | <i>containing more than 1.15% vol but not more than 2.5% vol</i> | <i>40.802c per litre</i> |
| | <i>containing more than 2.5% vol but not more than 6% vol</i> | <i>\$27.206 per litre alcohol</i> |
| | <i>containing more than 6% vol but not more than 9% vol</i> | <i>\$2.1764 per litre</i> |
| | <i>containing more than 9% vol but not more than 14% vol</i> | <i>\$2.7206 per litre</i> |
| | <i>containing more than 14% vol but not more than 23% vol</i> | <i>\$49.550 per litre alcohol</i> |
| | <i>containing more than 23% vol</i> | <i>\$49.550 per litre alcohol</i> |
| <i>Bitters</i> | <i>containing not more than 23% vol</i> | <i>\$49.550 per litre alcohol</i> |
| | <i>containing more than 23% vol</i> | <i>\$49.550 per litre alcohol</i> |

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|------------------------------|--|-----------------------------------|
| <i>Liqueurs and cordials</i> | <i>containing more than 1.15% vol but not more than 2.5% vol</i> | <i>40.802c per litre</i> |
| | <i>containing more than 2.5% vol but not more than 6% vol</i> | <i>\$27.206 per litre alcohol</i> |
| | <i>containing more than 6% vol but not more than 9% vol</i> | <i>\$2.1764 per litre</i> |
| | <i>containing more than 9% vol but not more than 14% vol</i> | <i>\$2.7206 per litre</i> |
| | <i>containing more than 14% vol but not more than 23% vol</i> | <i>\$49.550 per litre alcohol</i> |
| | <i>containing more than 23% vol</i> | <i>\$49.550 per litre alcohol</i> |

Alcohol products removed from a licensed manufacturing area or imported are subject to the new rates.

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