



DSICA REFERENCE GUIDE
EXCISE DUTY RATES – AUSTRALIA
(Effective on and from 1 August 2006)

Item	Sub-item	Commodity	Unit	Old Rate	New Rate
1		Beer			
	1.1	Beer not exceeding 3% by volume of alcohol packaged in an individual container not exceeding 48 litres	LAL	\$31.73 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15	\$32.52 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	Beer not exceeding 3% by volume of alcohol packaged in an individual container exceeding 48 litre	LAL	\$6.33 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15	\$6.49 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	Beer exceeding 3% but not exceeding 3.5% by volume of alcohol packaged in an individual container not exceeding 48 litres	LAL	\$36.98 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15	\$37.90 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	Beer exceeding 3% but not exceeding 3.5% by volume of alcohol packaged in an individual container exceeding 48 litres	LAL	\$19.89 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15	\$20.39 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
	1.10	Beer exceeding 3.5% by volume of alcohol packaged in an individual container not exceeding 48 litres	LAL	\$36.98 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15	\$37.90 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.1
	1.11	Beer exceeding 3.5% by volume of alcohol packaged in an individual container exceeding 48 litres	LAL	\$26.03 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15	\$26.68 per litre 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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Item	Sub-item	Commodity	Unit	Old Rate	New Rate
	1.15	Beer not exceeding 3% by volume of alcohol produced for non-commercial purposes using commercial facilities or equipment	LAL	\$2.22 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15	\$2.28 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	Beer exceeding 3% by volume of alcohol produced for non-commercial purposes using commercial facilities or equipment	LAL	\$2.58 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15	\$2.64 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2		Other excisable beverages not exceeding 10% by volume of alcohol	LAL	\$36.98 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15	\$37.90 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
3		Spirits; Other excisable beverages exceeding 10% by volume of alcohol			
	3.1	Brandy	LAL	\$58.48	\$59.94
	3.2	Other excisable beverages exceeding 10% by volume of alcohol	LAL	\$62.64	\$64.21
	3.10	Spirits not elsewhere included	LAL	\$62.64	\$64.21