



**DSICA REFERENCE GUIDE**  
**EXCISE DUTY RATES – AUSTRALIA**  
*(Effective 1 February 2006)*

Item No: Excise Tariff Act Schedule		Rate of Duty
1	BEER; OTHER EXCISABLE BEVERAGES OF AN ALCOHOLIC STRENGTH BY VOLUME NOT EXCEEDING 10%	
(A)	As prescribed by By-law	Free
(BB)	Beer produced for non-commercial purposes using commercial facilities or equipment	7% of the rate applying to goods classified to sub-item (C)
(C)	Other Beer	
	(1) packaged in an individual container not exceeding 48 litres [Packaged beer]	
	(a) not exceeding 3% by volume of alcohol	<b>\$31.73</b> [previously \$31.26] per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
	(b) exceeding 3% but not exceeding 3.5% by volume of alcohol	<b>\$36.98</b> [previously \$36.43] per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
	(c) exceeding 3.5 % by volume of alcohol	<b>\$36.98</b> [previously \$36.43] per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
	(2) packaged in an individual container exceeding 48 litres [Draught beer]	
	(a) not exceeding 3% by volume of alcohol	<b>\$6.33</b> [previously \$6.24] per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
	(b) exceeding 3% but not exceeding 3.5% by volume of alcohol	<b>\$19.89</b> [previously \$19.60] per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
	(c) exceeding 3.5 % by volume of alcohol	<b>\$26.03</b> [previously \$25.65] per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
(D)	Other Excisable Beverages of an alcoholic strength by volume not exceeding 10% [RTDs]	<b>\$36.98</b> [previously \$36.43] per litre of alcohol



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2	SPIRITS; OTHER EXCISABLE BEVERAGES OF AN ALCOHOLIC STRENGTH BY VOLUME EXCEEDING 10%	
(A)	Brandy	<b>\$58.48</b> [previously \$57.62] per litre of alcohol
(C)	Fruit brandy	<b>\$62.64</b> [previously \$61.71] per litre of alcohol
(D)	Whisky	<b>\$62.64</b> [previously \$61.71] per litre of alcohol
(F)	Rum	<b>\$62.64</b> [previously \$61.71] per litre of alcohol
(G)	Liqueurs	<b>\$62.64</b> [previously \$61.71] per litre of alcohol
(H)	Other Excisable Beverages of an alcoholic strength by volume exceeding 10% [ <b>Vodka, Ouzo, Gin, Other</b> ]	<b>\$62.64</b> [previously \$61.71] per litre of alcohol