



DSICA Handy Guide to Alcohol Excise Duty Rates (updated to 1 August 2007)

Rates applying from:	30-Jun-00	1-Jul-00	1-Aug-00	1-Feb-01	4-Apr-01	1-Aug-01	1-Feb-02	1-Jul-02	1-Aug-02	1-Feb-03	1-Aug-03	1-Feb-04	1-Aug-04	1-Feb-05	1-Aug-05	1-Feb-06	1-Aug-06	1-Feb-07	1-Aug-07	
Commodity:	Pre-ANTS	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
Beer* (per litre of alcohol over 1.15 % abv)	16.39*	ANTS Vers 2				ANTS Vers 3														Current
Draught beer, low strength (note 1)		41.67*	42.38*	44.08*	15.96*	16.26*	16.46*	5.69*	5.78*	5.86*	5.94*	6.01*	6.09*	6.16*	6.24*	6.33*	6.49*	6.54*	6.63*	6.63*
Draught beer, mid strength (note 2)		35.38*	35.98*	37.42*	17.33*	17.66*	17.87*	17.87*	18.16*	18.41*	18.65*	18.86*	19.12*	19.35*	19.60*	19.89*	20.39*	20.55*	20.82*	20.82*
Draught beer, full strength (note 3)		30.46*	30.98*	32.22*	22.68*	23.11*	23.39*	23.39*	23.76*	24.09*	24.40*	24.67*	25.02*	25.32*	25.65*	26.03*	26.68*	26.89*	27.24*	27.24*
Packaged beer, low strength (note 1)		41.67*	42.38*	44.08*	44.08*	44.92*	45.46*	28.49*	28.95*	29.36*	29.74*	30.07*	30.49*	30.86*	31.26*	31.73*	32.52*	32.78*	33.21*	33.21*
Packaged beer, mid strength (note 2)		35.38*	35.98*	37.42*	37.42*	38.13*	38.59*	33.22*	33.75*	34.22*	34.66*	35.04*	35.53*	35.96*	36.43*	36.98*	37.90*	38.20*	38.70*	38.70*
Packaged beer, full strength (note 3)		30.46*	30.98*	32.22*	32.22*	32.83*	33.22*	33.22*	33.75*	34.22*	34.66*	35.04*	35.53*	35.96*	36.43*	36.98*	37.90*	38.20*	38.70*	38.70*
Ready-to-drink (RTDs) below 10% abv (note 4) (per litre of alcohol)	38.14	30.46	30.98	32.22	32.22	32.83	33.22	33.22	33.75	34.22	34.66	35.04	35.53	35.96	36.43	36.98	37.90	38.20	38.70	38.70
Spirits - per litre of alcohol (note 5)																				
Brandy	32.58	48.17	48.99	50.95	50.95	51.92	52.54	52.54	53.38	54.13	54.83	55.43	56.21	56.88	57.62	58.48	59.94	60.42	61.21	61.21
General rate for other spirits (over 10% abv)	38.14	51.58	52.46	54.56	54.56	55.60	56.27	56.27	57.17	57.97	58.72	59.37	60.20	60.92	61.71	62.64	64.21	64.72	65.56	65.56

Note 1: not exceeding 3% by volume of alcohol

Note 2: exceeding 3% but not exceeding 3.5% alcohol by volume

Note 3: exceeding 3.5% by volume of alcohol

Note 4: not exceeding 10% by volume of alcohol

Note 5: exceeding 10% by volume of alcohol

* indicates that the product uses the 1.15% abv excise free threshold

Bold numbers were changed by Govt decision

Plain numbers were changed by indexation