AUSTRALIAN BUREAU OF STATISTICS

CATALOGUE NO. 5425.0

EMBARGOED UNTIL 11.30 A.M. 24 DECEMBER 1986

CUSTOMS AND EXCISE REVENUE, AUSTRALIA

OCTOBER 1986

PHONE INQUIRIES . about these statistics and other ABS services - contact Information Services on Canberra (062) 52 5402, 52 6627, 52 6007 or any ABS State office.

MAIL INQUIRIES . write to Information Services, ABS, P.O. Box 10, Belconnen, A.C.T. 2616 or any ABS State office.

ELECTRONIC SERVICES . on VIATEL - key *656#. . on AUSSTATS - phone (062) 52 6017. . on TELESTATS - phone (062) 52 5404.

MAIN FEATURES

Total gross revenue from Customs, Excise and Exports duties for October 1986 rose by $12m to $1,109m, an increase of 1% compared with September 1986 (Excise $839m, up 7%; Customs $267m, down 15%; and Exports duties $4m, down 5%).

The major contributors to the increase in excise duty were crude petroleum and LPG, up $56m (49%) to $171m; and tobacco products, up $33m (84%) to $72m. A decrease was recorded in petroleum products, down $21m (4%) to $480m.

The major contributors to the decrease in customs duty were alcoholic spirits, down $15m (45%) to $18m; vehicles and aircraft, down $9m (14%) to $51m; and textiles, down $7m (24%) to $23m.

Gross revenue from Customs, Excise and Exports duties for the four months ended October 1986 compared with the same period for the previous year showed a decrease of $281m (6%) to $4,298m. The major contributors to this decrease were excise duty on crude petroleum and LPG, down $1,265m (72%) to $487m; and customs duty on vehicles and aircraft, down $63m (21%) to $235m. An increase was recorded in petroleum products, up $975m (113%) to $1,834m.

EXPLANATORY NOTES

Introduction

1. This publication contains monthly and year-to-date information on government revenue collected on imported goods, in the form of customs duty, and on goods manufactured in Australia, in the form of excise duty. In addition information is provided on export duty paid on coal and uranium exports.

2. Revenue from customs duty includes duty paid on both merchandise and non-merchandise trade imports. For this reason, total customs duty as shown in this publication will differ from that shown in import/clearance statistics, which exclude non-merchandise trade.

3. The statistics in this publication may be amended as a result of continuing quality checks. Although these amendments usually have little effect on broad aggregate statistics, they may have a significant effect on individual commodity statistics. For this reason, statistics for 1985-86 and 1986-87 should be regarded as preliminary and subject to revision.

Source of data

4. Details of customs and export duty payable are compiled by the ABS from documentation submitted by importers, exporters or their agents to the Australian Customs Service.

5. Details of excise duty payable are compiled by the ABS from documentation submitted by Australian manufacturers to the Australian Customs Service. Further details on, or copies of, the Excise Tariff are available from the Australian Customs Service, Department of Industry, Technology and Commerce, Canberra or the Customs House in each State.

Statistical period

6. The statistical month for the statistics in this publication is the month in which documents were passed by the Australian Customs Service for processing by the ABS. For customs duty this may not be the month of arrival in

Printed by C. J. THOMPSON, Commonwealth Government Printer, Canberra

Australia of the imported goods or the month in which duty was actually paid. Similarly, for excise duty this may not be the month in which the goods were manufactured or the month in which the duty was actually paid.

7. Attention is drawn to the fact that delays in the receipt of Customs documents for petroleum products can have a significant effect on recorded monthly excise revenue. Because of these factors, care should be exercised in comparing statistics for specific periods.

Description of terms

8. Customs duty: Duty paid under the Customs Tariff Act on imported goods entering Australia for home consumption. Duty is paid when the goods are cleared for home consumption which can be either on arrival in Australia or, if the goods have been stored in a Customs approved bonded warehouse, upon clearance from the warehouse.

9. Excise duty: Duty paid under the Excise Tariff Act 1921 on certain goods manufactured in Australia.

10. Export duty: Duty levied on a few specific export commodities to be paid prior to exportation, or as the Collector of Customs determines. (Currently, coal and uranium attract export duty, see Tables 8 and 9.)

11. Refunds and drawbacks: A claim for refund of duty arises in most cases because goods on which duty has been paid are subsequently granted by-law admission. Claims can also arise because of goods being damaged during shipment, short-shipment of goods (i.e. the expected shipment on which duty was paid was larger than the actual shipment), or where an importer overestimates the duty payable and is subsequently reimbursed. A claim for drawback arises when goods on which duty has been collected are subsequently exported or re-exported.

12. State: The State details shown in this publication refer to the State in which the relevant documents were lodged with the Australian Customs Service i.e. they represent the State in which duty was paid and refer to amounts collected in each State. It is important to note that excise duty levied on a particular commodity may have been paid in a State other than the State in which the commodity was consumed. For these reasons State figures shown should not be taken as an accurate measure of consumption or usage in that State.

13. Quantity: Quantities shown in this publication are those quantities of imported and locally manufactured goods which attract duty. Quantities for DUTY FREE items are excluded.

14. Petroleum blended in bond: No customs duty is paid on petroleum imported for blending in bond with Australian-produced petroleum. Excise duty is subsequently paid on the foreign and Australian component when "blended" petroleum is released to the market place.

15. Petroleum credits: Australian government departments, most Commonwealth authorities and all diplomatic missions can claim a refund of the duty paid on certain petroleum products. As details of these refunds are not available to the ABS, refunds and drawbacks statistics on petroleum products contained in this publication are understated and net revenue statistics overstated, on this account.

Treatment of Confidential Data

16. To ensure that information about the activities of particular businesses is not disclosed it is necessary to restrict the release of statistics of certain commodities. These restrictions do not affect total Australian excise figures but they can affect statistics for individual commodities or States. Reference to table footnotes should assist in the interpretation of data subject to these restrictions. Further information regarding the treatment of confidential data is contained in the ABS information paper, Confidentiality and the Release of Foreign Trade and Shipping Statistics (5486.0).

OTHER INFORMATION AVAILABLE

17. Special returns service: Subscribers to this service can receive foreign trade statistics at a particular commodity level on computer produced printout or via the electronic mail service, TELESTATS. These statistics are available in one or more of a limited number of formats, for a charge consistent with the level of detail required. This service is recommended where up to fifty specific commodity items are required on a regular basis. More details concerning the special returns service are contained in the ABS information paper, Foreign Trade Statistics: Special Returns Service (5480.0).

18. Microfiche service: Foreign trade statistics are also available on microfiche in a variety of tabular formats. Each tabular format covers all commodities exported or imported at various levels of aggregation. This service is recommended where the subscriber wishes to obtain foreign trade details for a large number of commodities. Details of this service are contained in the ABS information paper, Foreign Trade and Shipping Statistics: Microfiche Service (5483.0).

Australia of the imported goods or the month in which duty was actually paid. Similarly, for excise duty this may not be the month in which the goods were manufactured or the month in which the duty was actually paid.

7. Attention is drawn to the fact that delays in the receipt of Customs documents for petroleum products can have a significant effect on recorded monthly excise revenue. Because of these factors, care should be exercised in comparing statistics for specific periods.

Description of terms

8. Customs duty: Duty paid under the Customs Tariff Act on imported goods entering Australia for home consumption. Duty is paid when the goods are cleared for home consumption which can be either on arrival in Australia or, if the goods have been stored in a Customs approved bonded warehouse, upon clearance from the warehouse.

9. Excise duty: Duty paid under the Excise Tariff Act 1921 on certain goods manufactured in Australia.

10. Export duty: Duty levied on a few specific export commodities to be paid prior to exportation, or as the Collector of Customs determines. (Currently, coal and uranium attract export duty, see Tables 8 and 9.)

11. Refunds and drawbacks: A claim for refund of duty arises in most cases because goods on which duty has been paid are subsequently granted by-law admission. Claims can also arise because of goods being damaged during shipment, short-shipment of goods (i.e. the expected shipment on which duty was paid was larger than the actual shipment), or where an importer overestimates the duty payable and is subsequently reimbursed. A claim for drawback arises when goods on which duty has been collected are subsequently exported or re-exported.

12. State: The State details shown in this publication refer to the State in which the relevant documents were lodged with the Australian Customs Service i.e. they represent the State in which duty was paid and refer to amounts collected in each State. It is important to note that excise duty levied on a particular commodity may have been paid in a State other than the State in which the commodity was consumed. For these reasons State figures shown should not be taken as an accurate measure of consumption or usage in that State.

13. Quantity: Quantities shown in this publication are those quantities of imported and locally manufactured goods which attract duty. Quantities for DUTY FREE items are excluded.

14. Petroleum blended in bond: No customs duty is paid on petroleum imported for blending in bond with Australian-produced petroleum. Excise duty is subsequently paid on the foreign and Australian component when "blended" petroleum is released to the market place.

15. Petroleum credits: Australian government departments, most Commonwealth authorities and all diplomatic missions can claim a refund of the duty paid on certain petroleum products. As details of these refunds are not available to the ABS, refunds and drawbacks statistics on petroleum products contained in this publication are understated and net revenue statistics overstated, on this account.

Treatment of Confidential Data

16. To ensure that information about the activities of particular businesses is not disclosed it is necessary to restrict the release of statistics of certain commodities. These restrictions do not affect total Australian excise figures but they can affect statistics for individual commodities or States. Reference to table footnotes should assist in the interpretation of data subject to these restrictions. Further information regarding the treatment of confidential data is contained in the ABS information paper, Confidentiality and the Release of Foreign Trade and Shipping Statistics (5486.0).

OTHER INFORMATION AVAILABLE

17. Special returns service: Subscribers to this service can receive foreign trade statistics at a particular commodity level on computer produced printout or via the electronic mail service, TELESTATS. These statistics are available in one or more of a limited number of formats, for a charge consistent with the level of detail required. This service is recommended where up to fifty specific commodity items are required on a regular basis. More details concerning the special returns service are contained in the ABS information paper, Foreign Trade Statistics: Special Returns Service (5480.0).

18. Microfiche service: Foreign trade statistics are also available on microfiche in a variety of tabular formats. Each tabular format covers all commodities exported or imported at various levels of aggregation. This service is recommended where the subscriber wishes to obtain foreign trade details for a large number of commodities. Details of this service are contained in the ABS information paper, Foreign Trade and Shipping Statistics: Microfiche Service (5483.0).

19. Magnetic tape service: Statistics for imports, exports and import clearances are available on 9-track magnetic tape approximately 4 weeks after the end of the reference period. This service is recommended where the subscriber wishes to obtain trade data at the most detailed level. Documentation regarding the content and structure of these tapes is contained in the ABS information paper, Foreign Trade and Shipping Statistics: Magnetic Tape Service (5484.0).

20. To meet subscribers' needs special returns, microfiche and magnetic tape are available on a monthly, quarterly or less frequent basis. Payment in advance is required for each of these services.

Related publications

21. Other ABS publications which may be of interest include:

Production Statistics, Australia (Preliminary) (8301.0) -issued monthly

Production Bulletin No.3: Food, Drink and Tobacco, Australia (8359.0) -issued monthly.

Foreign Trade Statistics: An Overview (5481.0).

22. Current publications produced by the ABS are listed in the Catalogue of Publications, Australia (1101.0). The ABS also issues, on Tuesdays and Fridays, a Publications Advice (1105.0) which lists publications to be released in the next few days. The Catalogue and Publications Advice are available from any ABS office.

Symbols and other usages

-	nil or rounded to zero
..	not applicable
kg	kilograms
l	litres
l.al	litres alcohol
n.e.i.	not elsewhere included
n.p.	not available for publication

23. Where figures have been rounded discrepancies may occur between sums of the component items and totals.

Electronic services

24. VIATEL. Key *656# for selected current economic, social and demographic statistics.

AUSSTATS. Thousands of up-to-date time series are available on this ABS on-line service.

For further information phone the AUSSTATS Help Desk on (062) 52 6017.

TELESTATS. This service provides foreign trade statistics tailored to users' requirements.

Further information is available on (062) 52 5404.

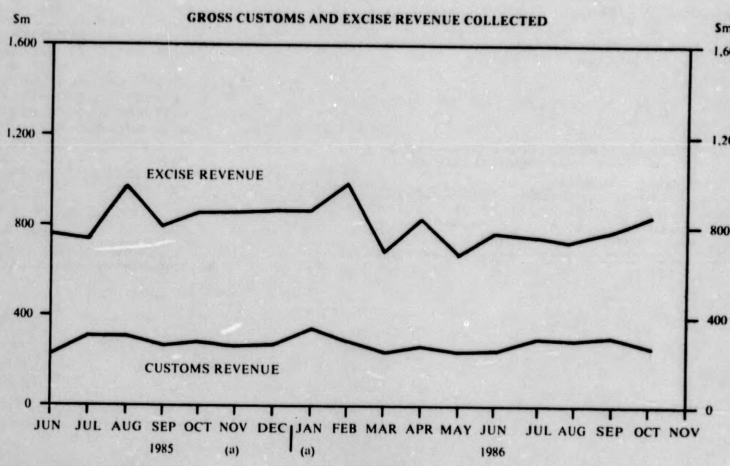
W. McLENNAN
Acting Australian Statistician

TABLE 1. CUSTOMS AND EXCISE : REVENUE COLLECTED

Period	Customs duty		Excise duty			
	Gross Revenue $'000	Percentage of total gross revenue	Gross Revenue $'000	Percentage of total gross revenue	Total gross revenue(a) $'000	Exports duty $'000
1983-84	2,370,162	22.9	7,966,520	77.1	10,336,682	66,640
1984-85	2,977,252	25.5	8,697,714	74.5	11,674,966	60,299
1985-86	3,388,690	25.5	9,857,482	74.4	13,246,171	57,704
1985-86 -						
August	315,201	24.4	978,966	75.6	1,294,167	2,025
September	269,999	25.4	793,708	74.6	1,063,707	6,576
October	288,613	25.3	854,171	74.7	1,142,784	5,120
November	260,720(b)	23.4	854,684	76.6	1,115,404	4,387
December	284,063	24.7	866,669	75.3	1,150,732	4,924
January	349,381(b)	28.7	867,146	71.3	1,216,528	6,264
February	296,501	23.0	994,243	77.0	1,290,744	3,034
March	240,612	25.8	693,390	74.2	934,002	4,998
April	276,544	25.2	822,975	74.8	1,099,519	5,491
May	239,805	26.6	662,531	73.4	902,336	4,417
June	251,527	24.2	789,404	75.8	1,040,932	3,611
1986-87 -						
July	301,276	28.4	758,690	71.6	1,059,965	3,994
August	297,480	29.1	724,852	70.9	1,022,332	4,720
September	311,998	28.5	781,388	71.5	1,093,386	4,245
October	266,601	24.1	838,854	75.9	1,105,455	4,020

(a) Excludes export duty, see paragraph 10 of the Explanatory Notes.
(b) Processing backlogs in the Australian Customs Service affected customs duty statistics for the month of November 1985. As a result, customs duty for November is understated by an estimated $20m, and customs duty for January 1986, when the backlog was cleared, is overstated by an estimated $20m.

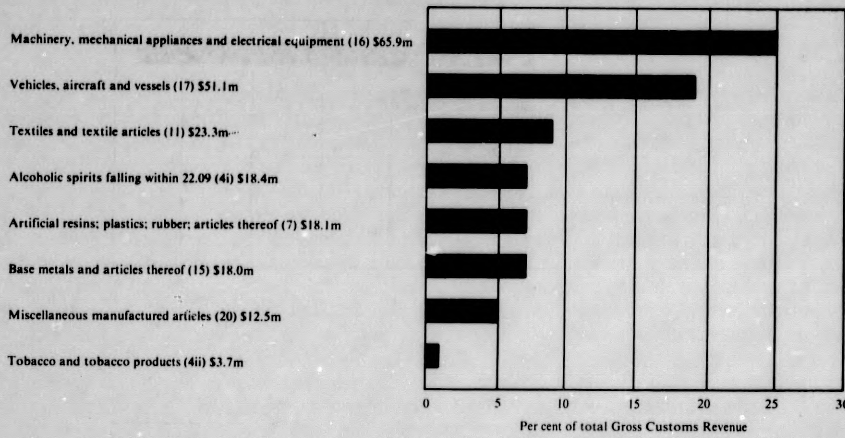
GROSS CUSTOMS AND EXCISE REVENUE COLLECTED



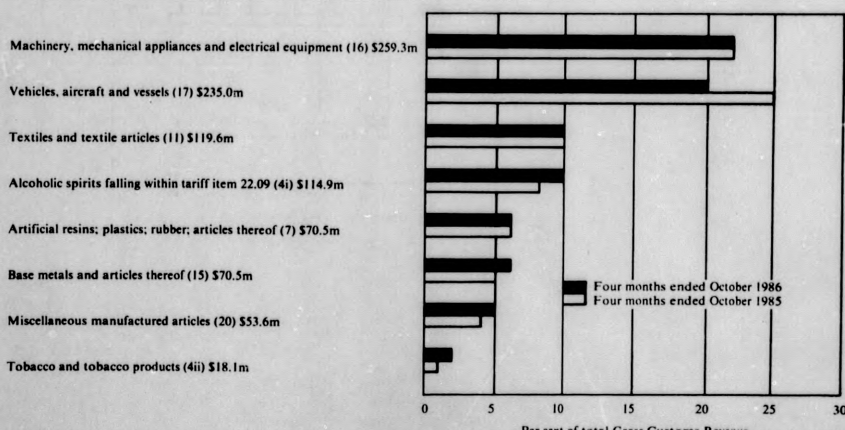
(a) See footnote (b) to Table 1.

DISTRIBUTION OF GROSS CUSTOMS REVENUE COLLECTED BY MAJOR CUSTOMS TARIFF DIVISIONS(a)

OCTOBER 1986—Total Gross Customs Revenue $266.6m



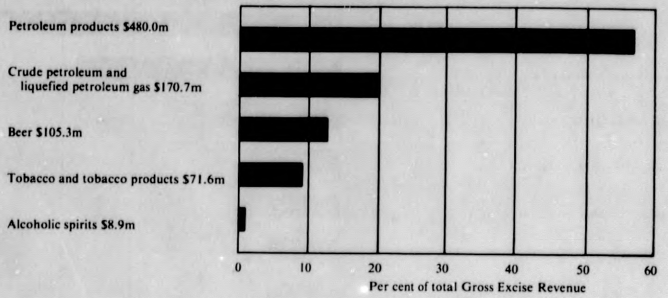
FOUR MONTHS ENDED OCTOBER 1986—Total Gross Customs Revenue $1,177.4m



(a) Gross Customs revenue is shown for major Customs Tariff Divisions (figures in brackets) and represents 79% and 80% respectively of total Gross Customs Revenue collected for October 1986 and the four months ended October 1986.

DISTRIBUTION OF GROSS EXCISE REVENUE COLLECTED BY MAJOR EXCISE ITEMS

OCTOBER 1986—Total Gross Excise Revenue $838.9m



FOUR MONTHS ENDED OCTOBER 1986—Total Gross Excise Revenue $3,103.8m

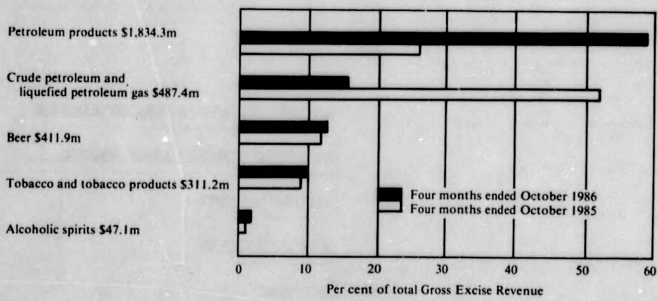


TABLE 2. CUSTOMS REVENUE COLLECTED BY CUSTOMS TARIFF DIVISION AND EXCISE REVENUE COLLECTED BY EXCISE ITEM ($'000)

Customs tariff division	Description	October 1986 Gross revenue	October 1986 Refunds and drawbacks	October 1986 Net revenue	Four months ended October 1986 Gross revenue	Four months ended October 1986 Refunds and drawbacks	Four months ended October 1986 Net revenue
	CUSTOMS DUTY						
1	Live animals, animal products	87	-	87	580	5	575
2	Vegetable products	270	82	187	1,351	436	915
3	Animal and vegetable fats and oils and their cleavage products; prepared edible fats; animal and vegetable waxes	120	11	108	558	19	540
4	Prepared foodstuffs; beverages, spirits and vinegar; tobacco:						
	(i) Spirits not in tariff item 22.08, liqueurs, spirituous beverages, compound alcoholic preparations, tariff item 22.09	18,353	28	18,326	114,894	71	114,822
	(ii) Tobacco and tobacco products falling within tariff items 24.01 and 24.02	3,696	31	3,666	18,050	42	18,008
	(iii) Other prepared foodstuffs, beverages, spirits and vinegar	3,662	201	3,461	14,002	426	13,576
5	Mineral products:						
	(i) Selected petroleum products falling within tariff item 27.10	4,255	357	(a)3,898	15,065	2,592	(a)12,473
	(ii) Other mineral products	375	13	362	1,657	58	1,598
6	Products of the chemical and allied industries	9,811	451	9,360	37,994	2,345	35,649
7	Artificial resins and plastic materials, cellulose esters and ethers, and articles thereof; rubber, synthetic rubbers, factice, and articles thereof	18,115	749	17,366	70,547	2,756	67,790
8	Raw hides and skins, leather, furskins, and articles thereof; saddlery and harness; travel goods, handbags, and similar containers; articles of gut (other than silkworm gut)	2,269	41	2,228	9,970	186	9,784
9	Wood and articles of wood; cork and articles of cork; wood charcoal; manufactures of straw, of esparto and of other plaiting materials; basketware and wickerwork	2,047	66	1,981	9,420	165	9,255
10	Paper-making material; paper and paperboard and articles thereof	9,321	213	9,109	35,740	1,061	34,678
11	Textiles and textile articles	23,266	552	22,714	119,553	2,450	117,104
12	Footwear, headgear, umbrellas, sunshades, whips, riding-crops and parts therefor; prepared feathers and articles made therewith; artificial flowers; articles of human hair	7,171	103	7,068	40,182	428	39,754
13	Articles of stone, of plaster, of cement, of asbestos, of mica and of similar materials; ceramic products; glass and glassware	6,289	61	6,228	27,132	1,901	25,231
14	Pearls, precious and semi-precious stones, precious metals, rolled precious metals, and articles thereof; imitation jewellery; coin	1,587	32	1,556	6,071	171	5,900
15	Base metals and articles of base metal	18,031	478	17,553	70,473	2,512	67,961
16	Machinery and mechanical appliances; electrical equipment; parts therefor	65,882	3,257	62,624	259,348	14,503	244,844
17	Vehicles, aircraft and parts therefor; vessels and certain associated transport equipment	51,128	1,455	49,673	235,035	5,181	229,854
18	Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus; clocks and watches; musical instruments; sound recorders or reproducers; television image and sound recorders or reproducers; parts therefor	7,839	595	7,244	33,745	2,823	30,922
19	Arms and ammunition; parts therefor	88	-	88	323	30	292
20	Miscellaneous manufactured articles	12,511	236	12,274	53,604	1,260	52,344
21	Other Customs duty:						
	(i) Works of art, collectors' pieces and antiques	9	4	5	32	44	-12
	(ii) Miscellaneous (where nominal tariff item used or 4th Schedule items used)	420	-	419	2,014	17	1,997
	(iii) Revenue collected on dutiable ships' stores	-	-	-	16	-	16
	(iv) Sundry undistributed duty	-	6	-6	-	49	-49
	Total customs duty	266,601	9,021	257,580	1,177,354	41,532	1,135,823
Excise reference number							
	EXCISE DUTY						
1	Beer	105,279	25	105,254	411,925	256	411,669
2	Spirits, including liqueurs, etc.	8,852	26	8,826	47,078	217	46,861
	Tobacco products:						
6;9	Tobacco and snuff	1,444	-	1,444	12,219	48	12,170
7;8	Cigars, cigarettes and cigarette tobacco	70,188	158	70,030	298,987	1,037	297,950
	Petroleum products:						
11A3a/12	Aviation gasoline - for use in aircraft	1,769	1,024	(a)744	6,708	2,648	(a)4,060
11A3b/27	Aviation gasoline - other	-	18	(a)-18	-	163	(a)-163
11A3b/38	Other gasoline	291,542	2,301	(a)289,241	1,111,814	6,010	1,105,803
11B3/15	Mineral turpentine, n.e.i.	-	-	(a)-	-	-	(a)-
11D/14	Aviation kerosene	21,503	-	(a)21,503	79,397	-	(a)79,397
11E1-4	Kerosene, n.s.a; heating and fuel oil	4,555	206	(a)4,349	18,773	2,688	(a)16,085
11E5-7	Automotive, industrial and marine diesel fuel	160,590	41,452	(a)119,138	617,594	175,691	(a)441,903
11F/17	Gasoline - commercial motor spirit/ethanol blends	-	25	(a)-25	-	25	(a)-25
17	Crude petroleum and liquefied petroleum gas (b)	170,707	15,018	155,688	487,412	131,489	355,923
20	Coal	2,426	-	2,426	11,878	-	11,878
	Other and undistributed excise revenue	-	-	-	-	-	-
	Total excise duty	838,854	60,253	778,601	3,103,784	320,274	2,783,511
	Total customs and excise duty	1,105,455	69,274	1,036,181 (a)	4,281,139	361,805	3,919,333 (a)

(a) Net revenue statistics include duty paid by Australian government departments for petroleum products, which is subsequently reimbursed by the Department of Finance. Details of these petroleum credits are not available, see paragraph 15 of the Explanatory Notes.
(b) Liquefied petroleum gas obtained from unstabilised crude petroleum oil or from naturally occurring petroleum gas.

TABLE 3. SELECTED CUSTOMS AND EXCISE ITEMS: QUANTITIES CLEARED AND REVENUE COLLECTED

Customs tariff item	Description	October 1986 Quantity	October 1986 Revenue	Four months ended October 1986 Quantity	Four months ended October 1986 Revenue
	CUSTOMS DUTY				
22.09	SPIRITS: Spirits not falling within tariff item 22.08; liqueurs and other spirituous beverages; compound alcoholic preparations (known as concentrated extracts) for the manufacture of beverages	1.al.000	$'000	1.al'000	$'000
	Brandy	30	627	273	5,427
	Whisky, including liqueur whisky	487	11,736	3,404	79,733
	Gin	37	889	225	5,220
	Rum	39	929	206	4,755
	Bitters	1	15	2	58
	Compound alcoholic preparations	-	-	2	6
	Liqueurs	121	3,014	566	13,807
	Other	48	1,143	251	5,888
	Total spirits	763	18,353	4,929	114,894
	Refunds and drawbacks	..	28	..	71
	Total net spirits	763	18,326	4,929	114,822
		kg'000	$'000	kg'000	$'000
	TOBACCO : (including cigarettes, etc.)				
24.01	Unmanufactured tobacco; tobacco refuse	857	299	3,979	1,429
24.02	Manufactured tobacco; tobacco extracts and essences: Cigarettes; fine cut tobacco suitable for the manufacture of cigarettes not put up for retail sale:				
	Cigarettes	28	1,119	106	4,148
	Tobacco	1	54	12	487
	Cigars, cigarillos and cheroots	10	418	45	1,825
	Snuff	-	1	1	6
	Homogenised or reconstituted tobacco in sheet, strip or similar forms	-	-	-	-
	Other:				
	Cut tobacco;				
	Cigarette	35	1,360	219	8,025
	Pipe	11	440	56	2,085
	Other	-	7	1	44
	Total tobacco	944	3,696	4,420	18,050
	Refunds and drawbacks	..	31	..	42
	Total net tobacco	944	3,666	4,420	18,008
		1'000	$'000	1'000	$'000
	REFINED PETROLEUM PRODUCTS:				
27.10	Selected Petroleum products falling within tariff item 27.10	119,326	4,255	498,858	15,065
	Refunds and drawbacks	..	(a)357	..	(a)2,592
Excise reference number		1'000	$'000	1'000	$'000
	EXCISE DUTY				
1	Beer	140,063	105,279	554,801	411,925
	Refunds and drawbacks	..	25	..	256
		1.al'000	$'000	1.al'000	$'000
2A,C	Brandy	117	2,350	695	13,594
2D	Whisky	11	256	63	1,443
2F	Rum	156	3,664	883	20,197
2G1	Liqueurs: as prescribed by By-law	11	263	40	924
2H13	Vodka	33	773	164	3,759
2H24	Ouzo	22	505	103	2,373
2H35	Gin	14	341	78	1,783
2H46	Other spirituous beverages: as prescribed by By-law	29	677	127	2,908
2G2,2H18, 2(O)	Other liqueurs, other spirituous beverages and other spirits n.e.i.	1	23	4	96
	Total spirits, including liqueurs	394	8,852	2,157	47,078
	Refunds and drawbacks	..	26	..	217
		kg'000	$'000	kg'000	$'000
	Tobacco products:				
6;9	Tobacco and snuff	39	1,444	350	12,219
	Refunds and drawbacks	..	-	..	48
7	Cigars	-	2	1	27
8	Cigarettes and cigarette tobacco	1,886	70,186	8,186	298,959
	Refunds and drawbacks	..	158	..	1,037

See footnotes at end of table.

TABLE 3. SELECTED CUSTOMS AND EXCISE ITEMS: QUANTITIES CLEARED AND REVENUE COLLECTED - Continued

Excise reference number		October 1986 Quantity	October 1986 Revenue	Four months ended October 1986 Quantity	Four months ended October 1986 Revenue
		1'000	$'000	1'000	$'000
	Petroleum products:				
11A3a/12	Aviation gasoline - for use in aircraft	10,479	1,769	38,912	6,708
	Refunds and drawbacks	..	(a)1,024	..	(a)2,648
11A3b/27	Aviation gasoline - other	-	-	-	-
	Refunds and drawbacks	..	(a)18	..	(a)163
11A3b/38	Other gasoline	1,462,578	291,542	5,430,943	1,111,814
	Refunds and drawbacks	..	(a)2,301	..	(a)6,010
11B3/15	Mineral turpentine, n.e.i.	-	-	-	-
	Refunds and drawbacks	..	(a)-	..	(a)-
11D/14	Aviation kerosene	134,834	21,503	484,983	79,397
	Refunds and drawbacks	..	(a)-	..	(a)-
11E1-4	Kerosene, n.s.a; heating and fuel oil	110,047	4,555	444,999	18,773
	Refunds and drawbacks	..	(a)206	..	(a)2,688
11E5-7	Automotive, industrial and marine diesel fuel	806,684	160,590	3,019,797	617,594
	Refunds and drawbacks	..	(a)41,452	..	(a)175,691
11F/17	Gasoline - commercial motor spirit/ethanol blends	-	-	-	-
	Refunds and drawbacks	..	(a)25	..	(a)25
17A2	Stabilised crude petroleum oil	2,075,207	167,910	11,644,868	464,851
	Liquid petroleum obtained from naturally occurring petroleum gas :				
17B2/1X	Fuel for internal combustion engines	-	-	-	-
17B2a/13	Delayed-entry liquid petroleum	-	-	-	-
17B3b/11	Other	-	-	-	-
17C2/16	Liquefied petroleum gas(b)	55,281	2,797	445,273	22,561
	Total crude petroleum and liquefied petroleum gas	2,130,488	170,707	12,090,141	487,412
	Refunds and drawbacks	-	15,018	-	131,489

(a) Statistics on duty paid by Australian government departments for petroleum products, which is subsequently reimbursed by the Department of Finance, are not available, see paragraph 15 of the Explanatory Notes.
(b) Liquefied petroleum gas obtained from unstabilised crude petroleum oil or from naturally occurring petroleum gas.

TABLE 4. EXCISABLE POTABLE SPIRITS: QUANTITY CLEARED AND REVENUE COLLECTED, BY STATE (a), October 1986

Excise reference number	Potable spirits	New South Wales Quantity l.al	New South Wales Gross revenue $A	Victoria Quantity l.al	Victoria Gross revenue $A	Queensland Quantity l.al	Queensland Gross revenue $A
2A,C	Brandy	16,629	333,696	27,831	558,558	14,210	285,022
2D	Whisky	n.p.	n.p.	4,378	102,920	n.p.	n.p.
2F	Rum	19,892	467,433	22,002	517,274	88,436	2,079,072
2G1	Liqueurs:						
	as prescribed by By-law	3,364	79,078	4,347	102,186	1,498	35,213
2H13	Vodka	13,132	308,741	10,405	244,610	3,928	92,338
2H24	Ouzo	6,782	159,452	8,970	210,439	2,058	48,394
2H35	Gin	5,062	119,011	6,018	141,471	1,418	33,335
2H46	Other spirituous beverages:						
	as prescribed by By-law	6,332	148,864	11,242	264,306	3,803	89,413
2G2,2H18, 2(O)	Other liqueurs, other spirituous beverages and other spirits n.e.i.	n.p.	n.p.	212	5,118	n.p.	n.p.
	Total spirits, including liqueurs	75,416	1,715,553	95,403	2,146,883	115,524	2,666,915

Excise reference number	Potable spirits	South Australia Quantity l.al	South Australia Gross revenue $A	Western Australia Quantity l.al	Western Australia Gross revenue $A	Tasmania Quantity l.al	Tasmania Gross revenue $A
2A,C	Brandy	48,768	978,767	6,882	137,877	2,054	41,224
2D	Whisky	2,002	47,062	n.p.	n.p.	n.p.	n.p.
2F	Rum	11,710	275,293	7,748	182,139	2,529	59,446
2G1	Liqueurs:						
	as prescribed by By-law	831	19,539	995	23,402	–	–
2H13	Vodka	2,736	64,333	1,543	36,179	616	14,489
2H24	Ouzo	1,709	40,152	1,355	31,798	263	6,171
2H35	Gin	1,311	30,824	238	5,602	230	5,410
2H46	Other spirituous beverages:						
	as prescribed by By-law	2,045	48,073	4,933	115,977	n.p.	n.p.
2G2,2H18, 2(O)	Other liqueurs, other spirituous beverages and other spirits n.e.i.	–	–	n.p.	n.p.	–	–
	Total spirits, including liqueurs	71,111	1,504,043	24,478	551,618	5,912	131,934

Excise reference number	Potable spirits	Northern Territory Quantity l.al	Northern Territory Gross revenue $A	Australian Capital Territory Quantity l.al	Australian Capital Territory Gross revenue $A	Australia Quantity l.al	Australia Gross revenue $A
2A,C	Brandy	n.p.	n.p.	n.p.	n.p.	117,125	2,350,231
2D	Whisky	n.p.	n.p.	–	–	10,872	255,549
2F	Rum	n.p.	n.p.	n.p.	n.p.	155,862	3,664,026
2G1	Liqueurs:						
	as prescribed by By-law	n.p.	n.p.	n.p.	n.p.	11,187	263,004
2H13	Vodka	n.p.	n.p.	n.p.	n.p.	32,886	773,060
2H24	Ouzo	n.p.	n.p.	n.p.	n.p.	21,510	505,175
2H35	Gin	n.p.	n.p.	n.p.	n.p.	14,488	340,620
2H46	Other spirituous beverages:						
	as prescribed by By-law	n.p.	n.p.	n.p.	n.p.	28,792	676,893
2G2,2H18, 2(O)	Other liqueurs, other spirituous beverages and other spirits n.e.i.	–	–	–	–	964	23,102
	Total spirits, including liqueurs	3,488	80,708	2,352	54,008	393,685	8,851,660

(a) Refers to the State in which documents were lodged with the Australian Customs Service, i.e. the State in which the duty was paid and not necessarily the State in which consumption or usage occurred.

TABLE 5. EXCISABLE TOBACCO PRODUCTS: QUANTITY CLEARED AND REVENUE COLLECTED, BY STATE (a), October 1986

Excise reference number	Description	New South Wales Quantity kg	New South Wales Revenue $A	Victoria Quantity kg	Victoria Revenue $A	Queensland Quantity kg	Queensland Revenue $A
	Tobacco products:						
6,9	Tobacco and snuff	14,165	525,534	2,356	87,788	8,167	304,306
7	Cigars	5	183	19	701	15	551
8/17	Cigarettes	473,678	17,563,540	588,475	21,926,579	488,766	18,211,432
8/28	Cigarette tobacco	-	-	-	-	-	-
	Total tobacco products	487,848	18,089,256	590,850	22,015,067	496,948	18,516,290
	Refunds and drawbacks	..	47,232	..	11,360	..	80,020
	Net revenue	..	18,042,024	..	22,003,707	..	18,436,270

Excise reference number	Description	South Australia Quantity kg	South Australia Revenue $A	Western Australia Quantity kg	Western Australia Revenue $A	Tasmania Quantity kg	Tasmania Revenue $A
	Tobacco products:						
6,9	Tobacco and snuff	7,409	276,071	5,773	215,087	n.p.	n.p.
7	Cigars	8	291	18	663	1	34
8/17	Cigarettes	160,131	5,966,477	152,244	5,672,624	n.p.	n.p.
8/28	Cigarette tobacco	-	-	-	-	-	-
	Total tobacco products	167,548	6,242,838	158,035	5,888,375	23,557	877,752
	Refunds and drawbacks	..	17,265	..	-	..	1,917
	Net revenue	..	6,225,573	..	5,888,375	..	875,835

Excise reference number	Description	Northern Territory Quantity kg	Northern Territory Revenue $A	Australian Capital Territory Quantity kg	Australian Capital Territory Revenue $A	Australia Quantity kg	Australia Revenue $A
	Tobacco products:						
6,9	Tobacco and snuff	n.p.	n.p.	-	-	38,813	1,443,887
7	Cigars	-	-	-	-	65	2,422
8/17	Cigarettes	n.p.	n.p.	-	-	1,885,971	70,185,591
8/28	Cigarette tobacco	-	-	-	-	-	-
	Total tobacco products	62	2,322	-	-	1,924,849	71,631,900
	Refunds and drawbacks	..	-	..	-	-	157,794
	Net revenue	..	2,322	..	-	1,924,849	71,474,106

(a) Refers to the State in which documents were lodged with the Australian Customs Service, i.e. the State in which the duty was paid and not necessarily the State in which consumption or usage occurred.

TABLE 6. EXCISABLE PETROLEUM PRODUCTS, CRUDE PETROLEUM AND LIQUID PETROLEUM GAS: QUANTITY CLEARED AND REVENUE COLLECTED, BY STATE (a), October 1986

Excise reference number	Description	New South Wales Quantity 1'000	New South Wales Gross revenue $'000	Victoria Quantity 1'000	Victoria Gross revenue $'000	Queensland Quantity 1'000	Queensland Gross revenue $'000
11A3a/12	Aviation gasoline - for use in aircraft	106	18	n.p.	n.p.	n.p.	n.p.
11A3b/27	Aviation gasoline - other	-	-	-	-	-	-
11A3b/38	Other gasoline	489,013	96,271	754,966	151,461	91,465	18,324
11B3/15	Mineral turpentine, n.e.i.	-	-	-	-	-	-
11D/14	Aviation kerosene	36,818	5,786	65,834	10,557	23,602	3,787
11E1-4	Kerosene, n.s.a; heating and fuel oil	20,005	809	n.p.	n.p.	n.p.	n.p.
11E5-7	Automotive, industrial and marine diesel fuel	227,613	44,453	415,334	83,301	60,899	12,201
11F/17	Gasoline - commercial motor spirit/ethanol blends	-	-	-	-	-	-
	Total petroleum products	773,555	147,337	1,319,244	249,727	185,807	34,942
17A2	Stabilised crude petroleum oil	-	-	n.p.	n.p.	n.p.	n.p.
	Liquid petroleum obtained from naturally occurring petroleum gas						
17B2/1X	Fuel for internal combustion engines	-	-	-	-	-	-
17B2a/13	Delayed-entry liquid petroleum	-	-	-	-	-	-
17B3b/11	Other	-	-	-	-	-	-
17C2/16	Liquefied petroleum gas (b)	-	-	n.p.	n.p.	n.p.	n.p.
	Total crude petroleum and liquefied petroleum gas	-	-	1,984,428	170,701	146,060	6

Excise reference number	Description	South Australia Quantity 1'000	South Australia Gross revenue $'000	Western Australia Quantity 1'000	Western Australia Gross revenue $'000	Tasmania Quantity 1'000	Tasmania Gross revenue $'000
11A3a/12	Aviation gasoline - for use in aircraft	318	53	-	-	-	-
11A3b/27	Aviation gasoline - other	-	-	-	-	-	-
11A3b/38	Other gasoline	60,573	12,141	54,298	10,882	5,921	1,192
11B3/15	Mineral turpentine, n.e.i.	-	-	-	-	-	-
11D/14	Aviation kerosene	2,879	460	1,074	172	-	-
11E1-4	Kerosene, n.s.a; heating and fuel oil	2,037	85	1,403	58	2,361	98
11E5-7	Automotive, industrial and marine diesel fuel	29,343	5,879	48,824	9,790	3,994	804
11F/17	Gasoline - commercial motor spirit/ethanol blends	-	-	-	-	-	-
	Total petroleum products	95,150	18,619	105,598	20,902	12,276	2,094
17A2	Stabilised crude petroleum oil	-	-	-	-	-	-
	Liquid petroleum obtained from naturally occurring petroleum gas						
17B2/1X	Fuel for internal combustion engines	-	-	-	-	-	-
17B2a/13	Delayed-entry liquid petroleum	-	-	-	-	-	-
17B3b/11	Other	-	-	-	-	-	-
17C2/16	Liquefied petroleum gas (b)	-	-	-	-	-	-
	Total crude petroleum and liquefied petroleum gas	-	-	-	-	-	-

Excise reference number	Description	Northern Territory Quantity 1'000	Northern Territory Gross revenue $'000	Australian Capital Territory Quantity 1'000	Australian Capital Territory Gross revenue $'000	Australia Quantity 1'000	Australia Gross revenue $'000
11A3a/12	Aviation gasoline - for use in aircraft	850	143	-	-	10,479	1,769
11A3b/27	Aviation gasoline - other	-	-	-	-	-	-
11A3b/38	Other gasoline	6,341	1,271	-	-	1,462,578	291,542
11B3/15	Mineral turpentine, n.e.i.	-	-	-	-	-	-
11D/14	Aviation kerosene	4,627	742	-	-	134,834	21,503
11E1-4	Kerosene, n.s.a; heating and fuel oil	495	20	-	-	110,047	4,555
11E5-7	Automotive, industrial and marine diesel fuel	20,677	4,162	-	-	806,684	160,590
11F/17	Gasoline - commercial motor spirit/ethanol blends	-	-	-	-	-	-
	Total petroleum products	32,991	6,338	-	-	2,524,622	479,959
17A2	Stabilised crude petroleum oil	-	-	-	-	2,075,207	167,910
	Liquid petroleum obtained from naturally occurring petroleum gas						
17B2/1X	Fuel for internal combustion engines	-	-	-	-	-	-
17B2a/13	Delayed-entry liquid petroleum	-	-	-	-	-	-
17B3b/11	Other	-	-	-	-	-	-
17C2/16	Liquefied petroleum gas (b)	-	-	-	-	55,281	2,797
	Total crude petroleum and liquefied petroleum gas	-	-	-	-	2,130,488	170,707

(a) Refers to the State in which documents were lodged with the Australian Customs Service, i.e. the State in which the duty was paid and not necessarily the State in which consumption or usage occurred.
(b) Liquefied petroleum gas obtained from unstabilised crude petroleum oil or from naturally occurring petroleum gas.

TABLE 7. EXCISABLE COAL: REVENUE COLLECTED, BY STATE
(Excise reference number 20)
$A

State (a)	Revenue Collected October 1986 $A	 Four months ended October 1986 $A
New South Wales	1,328,380	6,156,228
Victoria	-	-
Queensland	1,019,522	5,352,794
South Australia	-	-
Western Australia	n.p.	n.p.
Tasmania	n.p.	n.p.
Northern Territory	-	-
Australian Capital Territory	-	-
State Not Available	78,173	368,677
Australia	2,426,075	11,877,700
Refunds and drawbacks	-	-
Total net revenue	2,426,075	11,877,700

(a) Refers to the State in which documents were lodged with the Australian Customs Service, i.e. the State in which the duty was paid and not necessarily the State in which consumption or usage occurred.

TABLE 8. COAL EXPORT DUTY : REVENUE COLLECTED, BY STATE
(AECC 325.10.01) Rate of duty: $3.50 per tonne.

State	Revenue Collected October 1986 $A	 Four months ended October 1986 $A
New South Wales	-	-
Victoria	-	-
Queensland	3,989,081	16,339,713
South Australia	-	-
Western Australia	-	-
Tasmania	-	-
Northern Territory	-	-
Australian Capital Territory	-	-
Australia	3,989,081	16,339,713

TABLE 9. URANIUM EXPORT DUTY : REVENUE COLLECTED, AUSTRALIA (a)
(AECC 286.00.03) Rate of duty $0.11 per kg.

	Revenue Collected October 1986 $A	 Four months ended October 1986 $A
Australia	30,850	638,653

(a) Duty applies only to uranium being exported from the Alligator Rivers Region of the Northern Territory.