AUSTRALIAN BUREAU OF STATISTICS

CANBERRA

CATALOGUE NO. 5425.0

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CUSTOMS AND EXCISE REVENUE, AUSTRALIA

MARCH 1985

PHONE INQUIRIES for more information about these statistics - contact Mr David Mitchell on Canberra (062) 52 5403 or any of our State offices.

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

EXPLANATORY NOTES

Introduction

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 some information is provided on export duty paid on coal and uranium exports and primage duty paid on imported goods. Statistics for 1982-83 and 1983-84 may be amended as a result of continuing quality checks on foreign trade data. 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 1982-83 and 1983-84 should be regarded as preliminary and subject to revision.

Source of data

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

3. 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

4. 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 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.

5. 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.

Description of terms

6. 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.

7. <u>Excise duty:</u> Duty paid under the Excise Tariff Act 1921 on certain goods manufactured in Australia.

8. 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 9 and 10.)

9. 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.

10. 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.

11. 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.

12. 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

13. 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.

OTHER INFORMATION AVAILABLE

14. Special returns service: Subscribers to this service can receive computer produced printout of foreign trade statistics at a particular commodity level 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.

15. 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.

16. Magnetic tape: Statistics for imports, exports and import clearances are available on 9-track magnetic tape approximately 4 weeks after the end of the reference period. Documentation regarding the content and structure of these tapes is available from the ABS Trade and Shipping Section in Canberra.

17. To meet subscribers' needs special returns and microfiche are available on a monthly, quarterly or less frequent basis. Relevant application forms and information papers for these services are available from the ABS Trade and Shipping Section in Canberra or any ABS State office. Payment in advance is required for each of these services.

Related publications

18. 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.

19. 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.

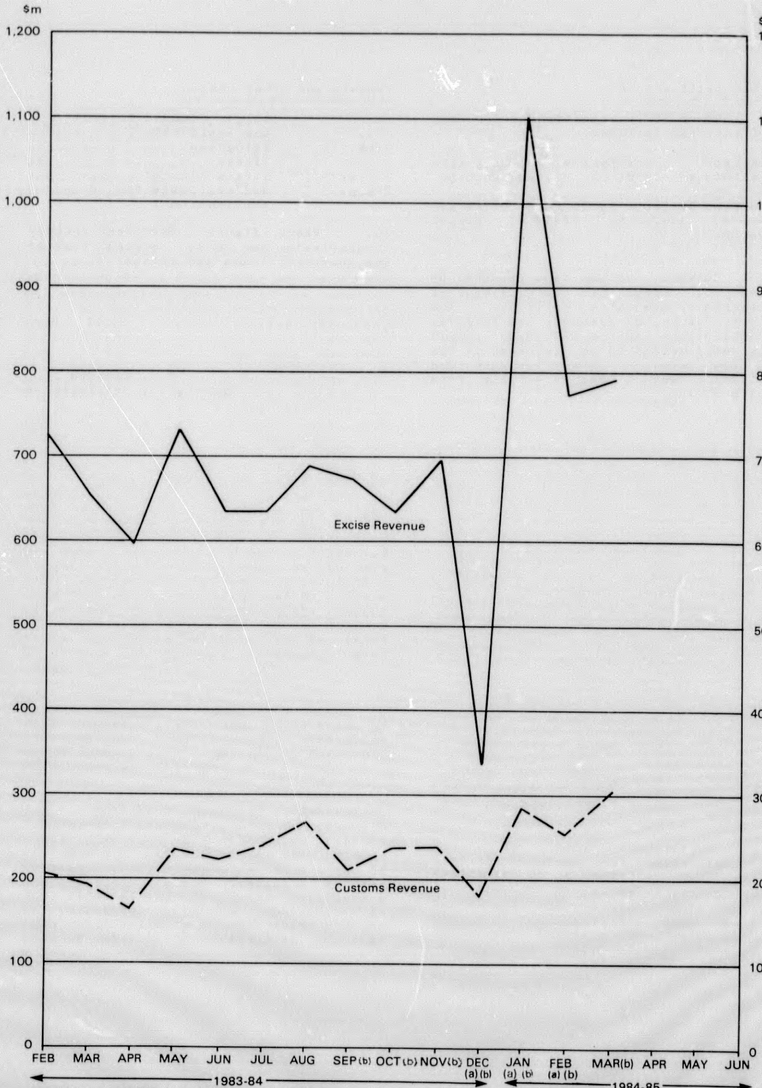
Symbols and other usages

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

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

R.J. CAMERON
Australian Statistician

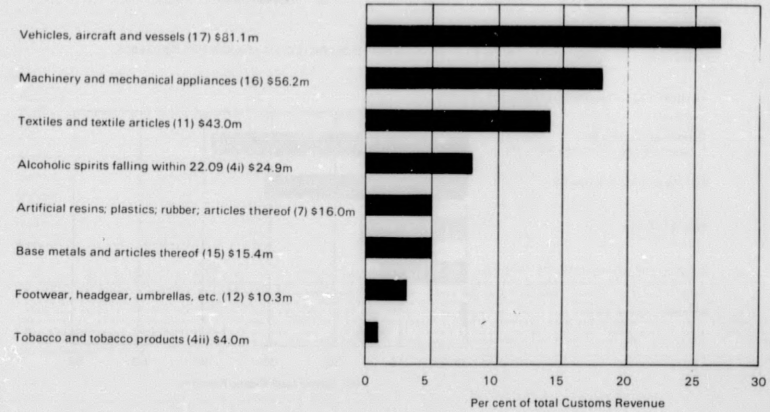
CUSTOMS AND EXCISE REVENUE COLLECTED



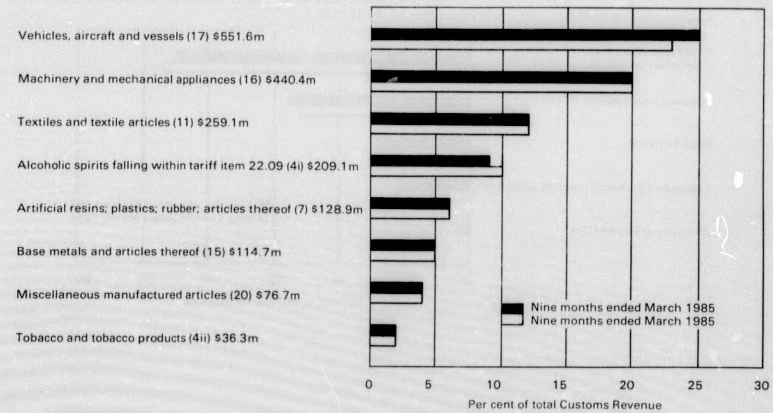
(a) See footnote (c) to Table 1. (b) See footnote (d) to Table 1.

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

MARCH 1985—Total Customs Revenue $304.9m



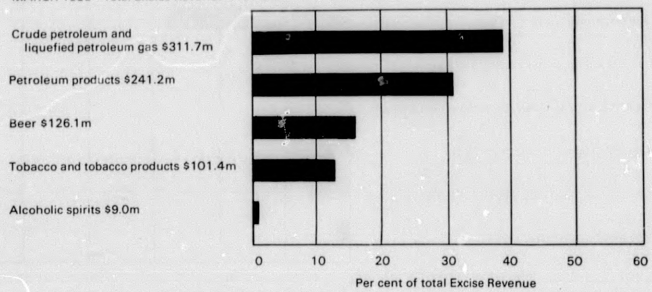
Nine months ended MARCH 1984—Total Customs Revenue $2,224.0m



(a) The major Customs Tariff Divisions are indicated by a 2 digit figure in brackets and correspond to the Divisions in the *Australian Customs Tariff* and represents 82% of total Customs Revenue collected for both March 1985 and the nine months ended March 1985. (b) *See* footnote (d) to Table 1.

DISTRIBUTION OF EXCISE REVENUE COLLECTED BY MAJOR EXCISE ITEMS

MARCH 1985—Total Excise Revenue $791.5m



Nine months ended MARCH 1985—Total Excise Revenue $6,333.1m

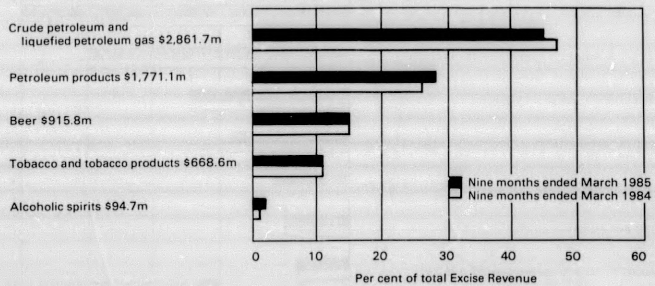


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TABLE 1. CUSTOMS, PRIMAGE AND EXCISE : REVENUE COLLECTED

	Customs duty		Primage duty(a)		Excise duty			
Period	Revenue $'000	Percentage of total gross revenue	Revenue $'000	Percentage of total gross revenue	Revenue $'000	Percentage of total gross revenue	Total gross revenue(b) $'000	Exports duty $'000
1981-82	2,102,656	25.6	2336	-	6,104,467	74.4	8,209,459	96,943
1982-83	2,065,848	23.0	23	-	6,906,605	77.0	8,972,476	66,606
1983-84	2,381,462	23.0	1	-	7,967,305	77.0	10,348,768	66,640
1983-84 -								
January	222,121	22.2	-	-	779,185	77.8	1,001,306	6,781
February	203,190	21.9	-	-	723,997	78.1	927,187	4,503
March	192,902	22.8	-	-	652,648	77.2	845,550	3,816
April	164,472	21.6	-	-	596,931	78.4	761,403	3,523
May	235,071	24.3	-	-	730,581	75.7	965,652	7,356
June	224,646	26.2	-	-	633,570	73.8	858,216	4,064
1984-85 -								
July	240,150	27.5	-	-	633,572	72.5	873,722	8,042
August	268,336	28.1	-	-	687,654	71.9	955,990	4,870
September	(d)210,655	23.8	-	-	673,955	76.2	884,610	3,888
October	(d)235,887	27.0	-	-	637,179	73.0	873,066	5,356
November	(d)238,783	25.6	-	-	695,333	74.4	934,116	5,220
December	(d)185,848	35.9	-	-	(c)331,699	64.1	(c)517,547	4,700
January	(d)285,688	20.5	-	-	(c)1,107,968	79.5	(c)1,393,656	5,293
February	(d)253,700	24.7	-	-	(c)774,267	75.3	(c)1,027,967	4,000
March	(d)304,949	27.8	-	-	791,480	72.2	1,096,429	2,968

(a) On 1 January 1982, the number of tariff classifications subject to primage duty was reduced from 120 to 5, and from 1 January 1983 no tariff classifications are subject to primage duty. (b) Excludes export duty, see paragraph 8 of the Explanatory Notes. (c) Since monthly excise revenue statistics are compiled from documents passed to the ABS during the month in question, delays in receiving documents can cause apparent sharp increases or decreases in monthly revenue data. Data for December 1984, and January and February 1985 are affected by these delays, particularly in receipt of documents relating to crude petroleum. (d) Processing backlogs in the Australian Customs Service have affected customs duty statistics for the months of September 1984 to February 1985. The months of September and December 1984 are understated by an estimated $30m each. This backlog was cleared during the month of March 1985 and the customs duty for that month is therefore overstated by an estimated $60m.

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

Customs tariff division	Description	March 1985 Gross revenue	March 1985 Refunds and drawbacks	March 1985 Net revenue	Nine months ended March 1985 Gross revenue	Nine months ended March 1985 Refunds and drawbacks	Nine months ended March 1985 Net revenue
	CUSTOMS DUTY						
1	Live animals, animal products	173	3	170	1,153	13	1,141
2	Vegetable products	466	54	412	3,980	255	3,725
3	Animal and vegetable fats and oils and their cleavage products; prepared edible fats; animal and vegetable waxes	313	31	282	2,012	127	1,884
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	24,911	69	24,842	209,145	406	208,739
	(ii) Tobacco and tobacco products falling within tariff items 24.01 and 24.02	3,997	-	3,997	36,324	18	36,306
	(iii) Other prepared foodstuffs, beverages, spirits and vinegar	4,477	23	4,453	28,575	253	28,322
5	Mineral products:						
	(i) Selected petroleum products falling within tariff item 27.10	2,892	-4	(a)2,896	18,395	174	(a)18,221
	(ii) Other mineral products	523	16	508	3,226	185	3,041
6	Products of the chemical and allied industries	7,604	642	6,962	59,161	3,282	55,879
7	Artificial resins and plastic materials, cellulose esters and ethers, and articles thereof; rubber, synthetic rubbers, factice, and articles thereof	15,980	469	15,511	128,920	4,810	124,110
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)	2,637	29	2,608	18,684	495	18,190
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	2,866	24	2,841	24,005	164	23,842
10	Paper-making material; paper and paperboard and articles thereof	7,523	177	7,345	57,170	1,460	55,710
11	Textiles and textile articles	43,047	367	42,681	259,074	2,616	256,458
12	Footwear, headgear, umbrellas, sunshades, whips, riding-crops and parts therefor; prepared feathers and articles made therewith; artificial flowers; articles of human hair	10,313	39	10,274	76,289	487	75,802
13	Articles of stone, of plaster, of cement, of asbestos, of mica and of similar materials; ceramic products; glass and glassware	6,632	330	6,302	43,200	1,836	41,364
14	Pearls, precious and semi-precious stones, precious metals, rolled precious metals, and articles thereof; imitation jewellery; coin	1,258	10	1,248	9,472	348	9,124
15	Base metals and articles of base metal	15,427	518	14,909	114,710	4,657	110,053
16	Machinery and mechanical appliances; electrical equipment; parts therefor	56,171	3,113	53,058	440,427	35,006	405,421
17	Vehicles, aircraft and parts therefor; vessels and certain associated transport equipment	81,083	469	80,615	551,642	4,591	547,052
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	7,388	581	6,807	57,973	3,374	54,599
19	Arms and ammunition; parts therefor	98	30	68	849	85	764
20	Miscellaneous manufactured articles	8,633	223	8,410	76,655	5,488	71,167
21	Other Customs duty:						
	(i) Works of art, collectors' pieces and antiques	7	2	5	72	18	54
	(ii) Miscellaneous (where nominal tariff item used or 4th Schedule items used)	531	2	529	2,881	18	2,863
	(iii) Revenue collected on dutiable ships' stores	-	-	-	1	-	1
	(iv) Sundry undistributed duty	-	5	-5	-	149	-149
	Total customs duty (b)(c)	304,949	7,222	297,727	2,223,996	70,313	2,153,683
Excise reference number							
	EXCISE DUTY						
1	Beer	126,109	110	125,999	915,827	509	915,317
2;5	Spirits, including liqueurs, etc.	8,981	-	8,981	94,666	2,934	91,732
	Tobacco products:						
6;9	Tobacco and snuff	3,079	-	3,079	23,110	-	23,110
7;8	Cigars, cigarettes and cigarette tobacco	98,311	289	98,021	645,447	2,939	642,508
	Petroleum products:						
11A3A/12	Aviation gasoline - for use in aircraft	847	-	(a)847	6,541	-	(a)6,541
11A3B/27	Aviation gasoline - other	-	-	(a)-	-	-	(a)-
11A3B/38	Other gasoline	150,598	1,453	(a)149,145	1,100,395	8,155	1,092,240
11B3/15	Mineral turpentine, n.e.i.	-	-	(a)-	-	-	(a)-
11D/14	Aviation kerosene	9,024	-	(a)9,024	64,007	-	(a)64,007
11E1-4	Kerosene, n.s.a; heating and fuel oil	2,495	-	(a)2,495	26,950	-	(a)26,950
11E5-7	Automotive, industrial and marine diesel fuel	78,203	14,860	(a)63,343	573,203	137,131	(a)436,072
11F/17	Gasoline - commercial motor spirit/ethanol blends	-	-	(a)-	-	122	(a)-122
17	Crude petroleum and liquefied petroleum gas(d)(e)	311,718	-	311,718	2,861,731	3,530	2,858,201
20	Coal	2,115	-	2,115	21,227	44	21,183
	Other and undistributed excise revenue	2	1	1	4	2,204	-2,200
	Total excise duty(e)	791,480	16,713	774,767	6,333,108	157,568	6,175,540
	Total customs and excise duty	1,096,429	23,930	1,072,499	8,557,105	227,881	8,329,223

(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 12 of the Explanatory Notes. (b) Commencing with the March 1982 publication, duties collected under the Customs Tariff (Anti-Dumping) Act 1975 have been included under the substantive tariff division. (c) Processing backlogs in the Australian Customs Service have affected customs duty statistics for the months of September 1984 to February 1985. This backlog was cleared during the month of March 1985 and the customs duty for that month is overstated by an estimated $60m. (d) Liquefied petroleum gas obtained from unstabilised crude petroleum oil or from naturally occurring petroleum gas. (e) See footnote (c) to Table 1.

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

Customs tariff item	Description	March 1985 Quantity	March 1985 Revenue	Nine months ended March 1985 Quantity	Nine months ended March 1985 Revenue
		1.al'000	$'000	1.al'000	$'000
	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				
	Brandy	76	1,347	607	10,844
	Whisky, including liqueur whisky	806	16,945	7,036	147,524
	Gin	46	956	378	7,883
	Rum	58	1,217	589	12,304
	Bitters	-	6	2	35
	Compound alcoholic preparations	4	13	29	146
	Liqueurs	150	3,304	1,071	23,425
	Other	51	1,124	327	6,984
	Total spirits	1,191	24,911	10,037	209,145
	Refunds and drawbacks	..	69	..	406
	Total net spirits	1,191	24,842	10,037	208,739
		kg'000	$'000	kg'000	$'000
	TOBACCO : (including cigarettes, etc.)				
24.01	Unmanufactured tobacco; tobacco refuse	1,208	509	6,790	2,829
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	24	853	303	10,535
	Tobacco	-	-	-	-
	Cigars, cigarillos and cheroots	13	462	99	3,561
	Snuff	-	-	2	16
	Homogenised or reconstituted tobacco in sheet, strip or similar forms	-	-	-	-
	Other:				
	Cut tobacco;				
	Cigarette	60	1,670	605	15,195
	Pipe	18	497	161	4,144
	Other	-	4	2	44
	Total tobacco	1,322	3,997	7,962	36,324
	Refunds and drawbacks	..	-	..	18
	Total net tobacco	1,322	3,997	7,962	36,306
		1'000	$'000	1'000	$'000
	REFINED PETROLEUM PRODUCTS:				
27.10	Selected Petroleum products falling within tariff item 27.10	111,659	2,892	712,148	18,395
	Refunds and drawbacks	..	(a)4	..	(a)174
Excise reference number		1'000	$'000	1'000	$'000
	EXCISE DUTY				
1	Beer	189,997	126,109	1,397,440	915,827
	Refunds and drawbacks	..	110	..	509
		1.al'000	$'000	1.al'000	$'000
2A,B,C	Brandy	105	1,851	1,575	27,392
2D,E1,E2	Whisky	25	508	158	3,227
2F,2G	Rum	131	2,714	1,799	36,684
2H	Gin	48	995	310	6,314
2J	Fortifying spirit	-	-	375	579
5A	Liqueurs	16	324	133	2,703
5C/22	Vodka	85	1,755	583	11,884
5C/33	Ouzo	32	650	238	4,862
5C/44	Other spirituous liquors	8	160	42	857
2(0),5B	Other spirits	1	25	8	164
	Total spirits, including liqueurs	451	8,981	5,221	94,666
	Refunds and drawbacks	..	-	..	2,934
		kg'000	$'000	kg'000	$'000
	Tobacco products:				
6;9	Tobacco and snuff	116	3,079	944	23,110
7	Cigars	4	132	33	1,075
8	Cigarettes and cigarette tobacco	3,012	98,179	19,931	644,372
	Refunds and drawbacks	..	289	..	2,939

See footnotes at end of table.

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

Excise reference number		March 1985 Quantity	March 1985 Revenue	Nine months ended March 1985 Quantity	Nine months ended March 1985 Revenue
		1'000	$'000	$'000	$'000
	Petroleum products:				
11A3A/12	Aviation gasoline - for use in aircraft	10,447	847	82,930	6,541
	Refunds and drawbacks	..	(a)-	..	(a)-
11A3B/27	Aviation gasoline - other	-	-	-	-
	Refunds and drawbacks	..	(a)-	..	(a)-
11A3B/38	Other gasoline	1,564,559	150,598	11,658,556	1,100,395
	Refunds and drawbacks	..	(a)1,453	..	(a)8,155
11B3/15	Mineral turpentine, n.e.i.	-	-	-	-
	Refunds and drawbacks	..	(a)-	..	(a)-
11D/14	Aviation kerosene	117,288	9,024	854,214	64,007
	Refunds and drawbacks	..	(a)-	..	(a)-
11E1-4	Kerosene, n.s.a; heating and fuel oil	124,893	2,495	1,378,129	26,950
	Refunds and drawbacks	..	(a)-	..	(a)-
11E5-7	Automotive, industrial and marine diesel fuel	812,047	78,203	6,071,660	573,203
	Refunds and drawbacks	..	(a)14,860	..	(a)137,131
11F/17	Gasoline - commercial motor spirit/ethanol blends	-	-	-	-
	Refunds and drawbacks	..	(a)-	..	(a)122
17A2	Stabilised crude petroleum oil	2,085	307,737	1,496,325	2,810,283
	Liquid petroleum obtained from naturally occurring petroleum gas :				
17B2/1X	Fuel for internal combustion engines	-	-	-	-
17B3b/11	Other	-	-	54	1
17C2/16	Liquefied petroleum gas(b)	114,712	3,981	1,377,883	51,447
	Total crude petroleum and liquefied petroleum gas	116,797	(c)311,718	2,874,262	(c)2,861,731
	Refunds and drawbacks	..	-	..	3,530

(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 12 of the Explanatory Notes. (b) Liquefied petroleum gas obtained from unstabilised crude petroleum oil or from naturally occurring petroleum gas. (c) See footnote (c) to Table 1.

TABLE 4. EXCISABLE BEER: QUANTITY CLEARED AND REVENUE COLLECTED, NEW SOUTH WALES AND AUSTRALIA

BEER (Excise reference number 1)		New South Wales (a) March 1985	New South Wales (a) Nine months ended March 1985	Australia (b) March 1985	Australia (b) Nine months ended March 1985
Quantity on which excise duty was collected	litres	76,874,560	453,325,909	189,996,813	1,397,439,725
Quantity on which refunds and drawbacks were paid	litres	40,652	347,800	165,384	777,378
Net quantity on which excise duty was collected	litres	76,833,908	452,978,109	189,831,429	1,396,662,347
Gross revenue collected	$A	50,712,403	295,695,776	126,108,520	915,826,640
Refunds and drawbacks paid	$A	26,817	226,863	109,772	509,463
Net revenue collected	$A	50,685,586	295,468,913	125,998,748	915,317,177

(a) "State" is 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) Details from States other than New South Wales are not available.

TABLE 5. EXCISABLE POTABLE SPIRITS: QUANTITY CLEARED AND REVENUE COLLECTED, BY STATE (a), March 1985

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,B,C	Brandy	38,366	669,592	28,197	495,851	9,169	163,229
2D,E1,E2	Whisky	5,192	105,753	16,072	328,603	472	9,653
2F,G	Rum	50,448	1,033,111	20,813	431,345	39,927	832,805
2H	Gin	16,906	344,881	21,287	438,679	4,462	92,967
2J	Fortifying Spirit	-	-	-	-	-	-
5A	Liqueurs	9,344	191,460	3,361	69,798	1,907	39,603
5C/22	Vodka	41,865	854,297	26,167	539,011	8,487	176,923
5C/33	Ouzo	13,082	267,031	11,836	244,457	3,513	72,813
5C/44	Other spirituous liquors	3,710	76,331	2,309	48,134	503	10,508
2(O),5B	Other spirits	206	4,298	398	8,503	288	6,164
2,5	TOTAL SPIRITS	179,120	3,546,754	130,440	2,604,380	68,728	1,404,663

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,B,C	Brandy	19,957	355,179	7,573	133,799	1,571	27,955
2D,E1,E2	Whisky	2,231	46,582	738	15,398	n.p.	n.p.
2F,G	Rum	10,820	225,960	5,189	108,370	n.p.	n.p.
2H	Gin	2,888	60,323	2,065	42,479	n.p.	n.p.
2J	Fortifying Spirit	-	-	-	-	-	-
5A	Liqueurs	817	17,059	n.p.	n.p.	84	1,749
5C/22	Vodka	3,956	82,407	3,544	73,004	891	18,596
5C/33	Ouzo	1,977	41,280	884	18,443	175	3,655
5C/44	Other spirituous liquors	448	9,361	758	15,835	-	-
2(O),5B	Other spirits	-	4	n.p.	n.p.	-	-
2,5	TOTAL SPIRITS	43,094	838,154	21,208	417,062	4,525	89,546

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(b) Quantity l.al	Australia(b) Gross revenue $A
2A,B,C	Brandy	n.p.	n.p.	-	-	105,112	1,850,507
2D,E1,E2	Whisky	n.p.	n.p.	-	-	24,807	508,113
2F,G	Rum	n.p.	n.p.	-	-	131,155	2,713,762
2H	Gin	n.p.	n.p.	-	-	48,368	995,063
2J	Fortifying Spirit	n.p.	n.p.	-	-	-	-
5A	Liqueurs	n.p.	n.p.	-	-	15,704	323,669
5C/22	Vodka	n.p.	n.p.	-	-	85,415	1,754,637
5C/33	Ouzo	n.p.	n.p.	-	-	31,586	650,132
5C/44	Other spirituous liquors	n.p.	n.p.	-	-	7,728	160,168
2(O),5B	Other spirits	n.p.	n.p.	-	-	1,170	24,945
2,5	TOTAL SPIRITS	3,931	80,436	-	-	451,045	8,980,996

(a) "State" is 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) Includes details for all States.

TABLE 6. EXCISABLE TOBACCO PRODUCTS: QUANTITY CLEARED AND REVENUE COLLECTED, BY STATE (a), March 1985

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	46,374	1,223,738	17,697	470,571	26,157	695,523
7	Cigars	1,677	55,306	897	29,688	651	21,546
8/17	Cigarettes	1,573,708	50,600,446	530,247	17,545,877	475,001	15,717,771
8/28	Cigarette Tobacco	-	-	-	-	-	-
	Total Tobacco products	1,621,760	51,879,491	548,842	18,046,136	501,809	16,434,840
	Refunds and drawbacks	..	24,574	..	76,381	..	185,214
	Net revenue	..	51,854,917	..	17,969,755	..	16,249,626

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	12,179	323,832	10,631	282,668	3,108	82,632
7	Cigars	459	15,202	262	8,671	42	1,378
8/17	Cigarettes	213,000	7,048,170	161,597	5,347,239	57,992	1,918,971
8/28	Cigarette Tobacco	-	-	-	-	-	-
	Total Tobacco products	225,638	7,387,203	172,489	5,638,578	61,142	2,002,981
	Refunds and drawbacks	..	-	..	-	..	3,227
	Net revenue	..	7,387,203	..	5,638,578	..	1,999,754

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	-	-	-	-	116,146	3,078,964
7	Cigars	-	-	-	-	3,989	131,791
8/17	Cigarettes	18	587	-	-	3,011,563	98,179,061
8/28	Cigarette Tobacco	-	-	-	-	-	-
	Total Tobacco products	18	587	-	-	3,131,698	101,389,816
	Refunds and drawbacks	..	-	..	-	-	289,396
	Net revenue	..	587	..	-	3,131,698	101,100,420

(a) "State" is 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 7. EXCISABLE PETROLEUM PRODUCTS, CRUDE PETROLEUM AND LIQUID PETROLEUM GAS: QUANTITY CLEARED AND REVENUE COLLECTED, BY STATE (a), March 1985

Excise reference number	Description	New South Wales Quantity l'000	New South Wales Gross revenue $'000	Victoria Quantity l'000	Victoria Gross revenue $'000	Queensland Quantity l'000	Queensland Gross revenue $'000
11A3a/12	Aviation gasoline - for use in aircraft	3,998	323	1,003	81	2,590	210
11A3b/27	Aviation gasoline - other	-	-	-	-	-	-
11A3b/38	Other gasoline	852,595	81,959	315,633	30,430	156,806	15,118
11B3/15	Mineral turpentine, n.e.i.	-	-	-	-	-	-
11D/14	Aviation kerosene	53,291	4,090	13,218	1,019	19,960	1,539
11E1-4	Kerosene, n.s.a; heating and fuel oil	41,680	831	25,079	502	11,876	238
11E5-7	Automotive, industrial and marine diesel fuel	377,384	36,297	120,090	11,578	124,080	11,963
11F/17	Gasoline - commercial motor spirit/ethanol blends	-	-	-	-	-	-
	Total petroleum products	1,328,948	123,501	475,023	43,610	315,311	29,067
17A2	Stabilised crude petroleum oil	-	-	1,936	294,434	56	498
	Liquid petroleum obtained from naturally occurring petroleum gas						
17B2/1X	Fuel for internal combustion engines	-	-	-	-	-	-
17B3b/11	Other	-	-	-	-	-	-
17C2/16	Liquefied petroleum gas(b)	-	-	114,554	3,975	-	-
	Total crude petroleum and liquefied petroleum gas	-	-	116,490	298,409	56	498

Excise reference number	Description	South Australia Quantity l'000	South Australia Gross revenue $'000	Western Australia Quantity l'000	Western Australia Gross revenue $'000	Tasmania Quantity l'000	Tasmania Gross revenue $'000
11A3a/12	Aviation gasoline - for use in aircraft	916	74	1,031	84	228	19
11A3b/27	Aviation gasoline - other	-	-	-	-	-	-
11A3b/38	Other gasoline	119,984	11,568	99,052	9,550	15,064	1,452
11B3/15	Mineral turpentine, n.e.i.	-	-	-	-	-	-
11D/14	Aviation kerosene	16,103	1,241	10,762	830	1,595	123
11E1-4	Kerosene, n.s.a; heating and fuel oil	10,797	216	30,793	616	4,481	90
11E5-7	Automotive, industrial and marine diesel fuel	74,879	7,219	95,344	9,192	8,444	814
11F/17	Gasoline - commercial motor spirit/ethanol blends	-	-	-	-	-	-
	Total petroleum products	222,679	20,318	236,982	20,271	29,813	2,498
17A2	Stabilised crude petroleum oil	-	-	93	12,805	-	-
	Liquid petroleum obtained from naturally occurring petroleum gas						
17B2/1X	Fuel for internal combustion engines	-	-	-	-	-	-
17B3b/11	Other	-	-	-	-	-	-
17C2/16	Liquefied petroleum gas(b)	-	-	158	5	-	-
	Total crude petroleum and liquefied petroleum gas	-	-	251	12,811	-	-

Excise reference number	Description	Northern Territory Quantity l'000	Northern Territory Gross revenue $'000	Australian Capital Territory Quantity l'000	Australian Capital Territory Gross revenue $'000	Australia Quantity l'000	Australia Gross revenue $'000
11A3a/12	Aviation gasoline - for use in aircraft	680	55	-	-	10,447	847
11A3b/27	Aviation gasoline - other	-	-	-	-	-	-
11A3b/38	Other gasoline	5,425	522	-	-	1,564,559	150,598
11B3/15	Mineral turpentine, n.e.i.	-	-	-	-	-	-
11D/14	Aviation kerosene	2,359	182	-	-	117,288	9,024
11E1-4	Kerosene, n.s.a; heating and fuel oil	188	4	-	-	124,893	2,495
11E5-7	Automotive, industrial and marine diesel fuel	11,827	1,140	-	-	812,047	78,203
11F/17	Gasoline - commercial motor spirit/ethanol blends	-	-	-	-	-	-
	Total petroleum products	20,478	1,903	-	-	2,629,234	241,167
17A2	Stabilised crude petroleum oil	-	-	-	-	2,085	307,737
	Liquid petroleum obtained from naturally occurring petroleum gas						
17B2/1X	Fuel for internal combustion engines	-	-	-	-	-	-
17B3b/11	Other	-	-	-	-	-	-
17C2/16	Liquefied petroleum gas(b)	-	-	-	-	114,712	3,981
	Total crude petroleum and liquefied petroleum gas	-	-	-	-	116,797	311,718

(a) "State" is 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 8. EXCISABLE COAL: REVENUE COLLECTED, BY STATE
(Excise reference number 20)
$A

State (a)	Revenue Collected: March 1985 $A	Revenue Collected: Nine months ended March 1985 $A
New South Wales	1,115,501	10,594,777
Victoria	-	-
Queensland	876,037	9,853,161
South Australia	-	-
Western Australia	n.p.	n.p.
Tasmania	n.p.	n.p.
Northern Territory	-	-
Australian Capital Territory	-	-
State not available	123,053	779,241
Australia	2,114,592	21,227,178
Refunds and drawbacks	-	43,843
Total net revenue	2,114,592	21,183,335

(a) "State" is 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 9. COAL EXPORT DUTY : REVENUE COLLECTED, BY STATE
(AECC 325.10.01) Rate of duty: $3.50 per tonne.

State	Revenue Collected: March 1985 $A	Revenue Collected: Nine months ended March 1985 $A
New South Wales	-	-
Victoria	-	-
Queensland	2,967,542	44,049,634
South Australia	-	-
Western Australia	-	-
Tasmania	-	-
Northern Territory	-	-
Australian Capital Territory	-	-
Australia	2,967,542	44,049,634

TABLE 10. URANIUM EXPORT DUTY : REVENUE COLLECTED, AUSTRALIA (a)
(AECC 286.00.03) Rate of duty $0.11 per kg.

	Revenue Collected: March 1985 $A	Revenue Collected: Nine months ended March 1985 $A
Australia	-	288,375

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