



## CUSTOMS AND EXCISE REVENUE, AUSTRALIA APRIL 1986

**PHONE INQUIRIES** for more information about these statistics telephone Canberra (062) 52 5403 or any of our State offices.

other inquiries including copies of publications - contact Information Services on Canberra (062) 52 6627 or any of our State offices.

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### MAIN FEATURES

Total net revenue from Customs, Excise and Exports duties for April 1986 rose by \$240m to \$1,066m, an increase of 2% compared with March 1986 (Excise +\$206m and Customs +\$34m). The major contributors to this increase were excise duty on petroleum products (+\$190m), beer (+\$50m), tobacco products (+\$40m) and customs duty on machinery and electrical equipment (+\$12m). A decrease was recorded in excise duty on crude petroleum and LPG (-\$79m) as a result of a reduction in the rate of excise duty.

For the ten months ended April 1986 net revenue totalled \$11,027m, an increase of \$2,109m compared with the same period last year (Excise +\$1,677m and Customs +\$432m). The major contributors to the increase were: excise duty on crude petroleum and LPG (+\$1,168m), petroleum products (+\$357m) and beer (+\$73m); and customs duty on machinery and electrical equipment (+\$141m) and vehicles and aircraft (+\$89m).

Because of the basis of collection (see paragraphs 4 and 5 of the Explanatory Notes), care should be exercised in comparing statistics for specific periods.

### 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 1984-85 and 1985-86 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 1984-85 and 1985-86 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. Excise duty: 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 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 available from the ABS Trade and Shipping Section in Canberra.

17. To meet subscribers' needs special returns, microfiche and magnetic tape 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.

Statistics on VIATEL

20. Selected economic, social and demographic statistics are available on VIATEL \*65 6\*

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

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

IAN CASTLES  
Australian Statistician

TABLE 1. CUSTOMS, PRIMEAGE AND EXCISE : REVENUE COLLECTED

Period	Customs duty		Primeage duty (a)		Excise duty		Total gross revenue (b) (c) \$'000	Exports duty \$'000
	Revenue \$'000	Percentage of total gross revenue	Revenue \$'000	Percentage of total gross revenue	Revenue (b) \$'000	Percentage of total gross revenue		
1982-83	2,065,848	23.0	23	-	6,906,405	77.0	8,972,476	66,606
1983-84	2,376,288	23.0	1	-	7,966,520	77.0	10,342,808	66,640
1984-85	2,977,256	25.5	-	-	8,697,714	74.5	11,674,969	60,299
1984-85 - February	253,833(d)	24.7	-	-	774,267	75.3	1,028,100	4,000
March	304,114(d)	27.8	-	-	793,480	72.2	1,095,593	2,968
April	228,132	40.4	-	-	336,594	59.6	564,726	5,736
May	287,536	18.6	-	-	1,259,904	81.4	1,547,440	4,765
June	237,846	23.6	-	-	768,108	76.4	1,005,953	5,460
1985-86 - July	315,675	29.8	-	-	743,594	70.2	1,059,269	6,857
August	315,097	24.3	-	-	978,966	75.7	1,294,063	2,025
September	269,949	25.4	-	-	793,708	74.6	1,063,657	8,576
October	288,570	25.3	-	-	854,171	74.7	1,142,743	5,120
November	260,857(e)	23.4	-	-	854,684	76.6	1,115,341	4,387
December	283,816	24.7	-	-	866,469	75.3	1,150,484	4,924
January	349,156(e)	28.7	-	-	867,146	71.3	1,216,303	6,264
February	296,272	23.0	-	-	994,243	77.0	1,290,514	3,034
March	240,269	25.7	-	-	693,390	74.3	933,659	4,998
April	276,422	25.1	-	-	823,975	74.9	1,099,397	5,491

(a) On 1 January 1982, the number of tariff classifications subject to primeage duty was reduced from 120 to 5, and from 1 January 1983 no tariff classifications are subject to primeage duty.

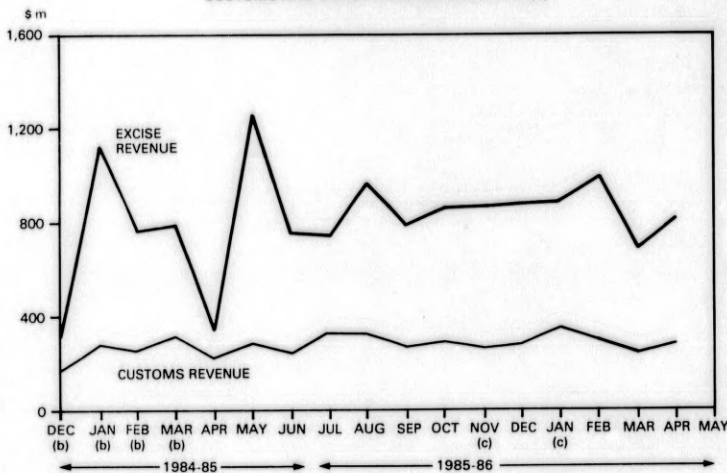
(b) See paragraphs 4 and 5 of the Explanatory Notes.

(c) Excludes export duty; see paragraph 8 of the Explanatory Notes.

(d) 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 therefore overstated by an estimated \$60m.

(e) Processing backlogs in the Australian Customs Service have affected customs duty statistics for the month of November 1985. As a result, customs duty for November is understated by an estimated \$20m, and the customs duty for January 1986, when the backlog was cleared, is overstated by an estimated \$20m.

CUSTOMS AND EXCISE REVENUE COLLECTED(a)

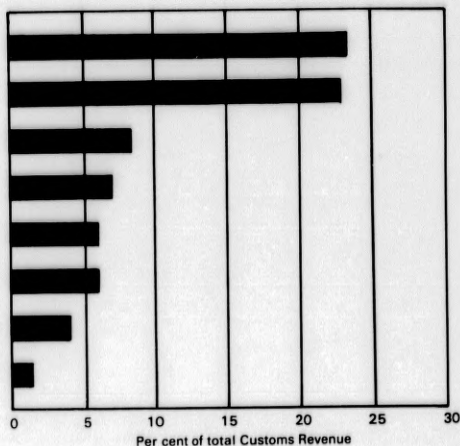


(a) See paragraphs 4 and 5 of Explanatory Notes. (b) See footnote (d) to Table 1. (c) See footnote (e) to Table 1.

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

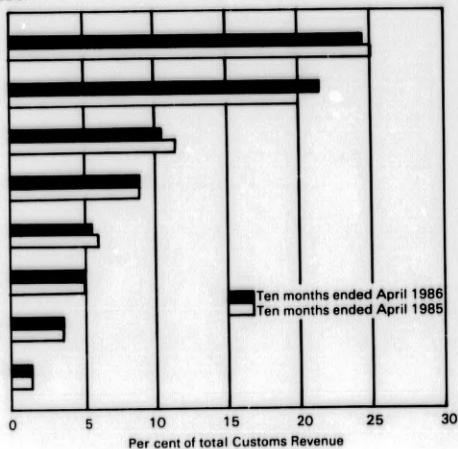
APRIL 1986—Total Customs Revenue \$276.4m

Vehicles, aircraft and vessels (17) \$64.3m  
 Machinery and mechanical appliances (16) \$63.1m  
 Textiles and textile articles (11) \$23.6m  
 Alcoholic spirits falling within 22.09 (4i) \$18.7m  
 Artificial resins; plastics; rubber; articles thereof (7) \$16.4m  
 Base metals and articles thereof (15) \$16.1m  
 Petroleum products falling within tariff item 27.10 (5i) \$11.4m  
 Tobacco and tobacco products (4ii) \$4.7m



TEN MONTHS ENDED APRIL 1986—Total Customs Revenue \$2,895.9m

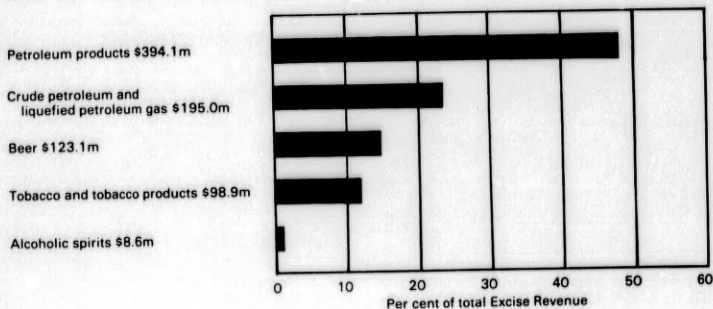
Vehicles, aircraft and vessels (17) \$710.8m  
 Machinery and mechanical appliances (16) \$628.6m  
 Textiles and textile articles (11) \$304.1m  
 Alcoholic spirits falling within tariff item 22.09 (4i) \$265.1m  
 Artificial resins; plastics; rubber; articles thereof (7) \$165.9m  
 Base metals and articles thereof (15) \$147.8m  
 Miscellaneous manufactured articles (20) \$101.7m  
 Tobacco and tobacco products (4ii) \$41.6m



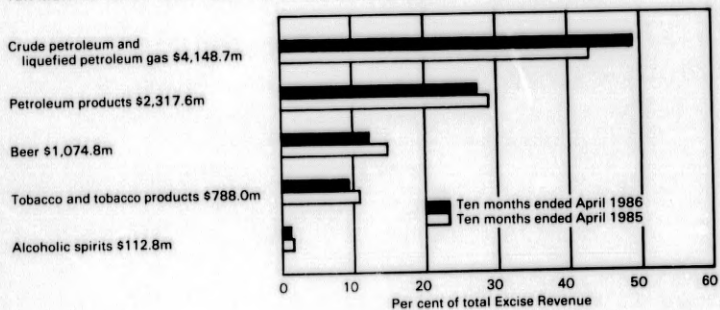
(a) Customs revenue is shown for major Customs Tariff Divisions (figures in brackets) and represents 79% and 82% respectively of total Customs Revenue collected for April 1986 and the ten months ended April 1986.

**DISTRIBUTION OF EXCISE REVENUE COLLECTED BY MAJOR EXCISE ITEMS(a)**

APRIL 1986—Total Excise Revenue \$823.0m



TEN MONTHS ENDED APRIL 1986—Total Excise Revenue \$8,469.5m



(a) See paragraphs 4 and 5 of the Explanatory Notes.

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

Customs tariff division	Description	April 1986			Ten months ended April 1986		
		Gross revenue	Refunds and drawbacks	Net revenue	Gross revenue	Refunds and drawbacks	Net revenue
<b>CUSTOMS DUTY</b>							
1	Live animals, animal products	142	2	140	1,343	33	1,310
2	Vegetable products	479	7	471	4,074	169	3,905
3	Animal and vegetable fats and oils and their cleavage products; prepared edible fats; animal and vegetable waxes						
4	Prepared foodstuffs; beverages, spirits and vinegars; tobacco:	164	9	155	1,417	149	1,268
	(i) Spirits not in tariff item 22.09, liqueurs, spirituous beverages, compound alcoholic preparations, tariff item 22.09	18,661	11	18,651	265,076	407	264,670
	(ii) Tobacco and tobacco products falling within tariff items 24.01 and 24.02	4,685	21	4,663	41,598	107	41,491
	(iii) Other prepared foodstuffs, beverages, spirits and vinegars	3,481	258	3,223	33,955	1,131	32,824
5	Mineral products:						
	(i) Selected petroleum products falling within tariff item 27.10	11,357	83	(a)11,274	36,741	1,257	(a)35,484
	(ii) Other mineral products	492	23	469	4,328	830	3,498
6	Products of the chemical and allied industries	10,981	872	10,109	83,314	5,784	77,531
7	Artificial resins and plastic materials, cellulose esters and ethers, and articles thereof; rubber, synthetic rubbers, factice, and articles thereof	16,405	975	15,430	165,851	6,703	159,148
8	Raw hides and skins, leather, furskins, and articles thereof; saddlery and harness; travel goods, handbags, and similar containers; articles of gut (other than silkwool gut)	2,425	66	2,359	22,685	491	22,194
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	2,516	15	2,501	29,284	1,312	27,972
10	Paper-making material; paper and paperboard and articles thereof	6,968	297	6,671	73,392	2,227	71,165
11	Textiles and textile articles	23,552	687	22,865	304,118	4,650	299,468
12	Footwear, headgear, umbrellas, sunshades, whips, riding-crops and parts thereof; prepared feathers and articles made therewith; artificial flowers; articles of human hair	4,613	45	4,568	87,951	628	87,324
13	Articles of stone, of plaster, of cement, of asbestos, of mica and of similar materials; ceramic products; glass and glassware	6,816	136	6,680	58,833	1,548	57,285
14	Pearls, precious and semi-precious stones, precious metals, rolled precious metals, and articles thereof; imitation jewellery; coin	1,323	30	1,294	12,992	531	12,461
15	Base metals and articles of base metal	16,127	713	15,414	147,752	7,065	140,688
16	Machinery and mechanical appliances; electrical equipment; parts thereof	63,058	4,982	58,075	628,642	38,016	590,626
17	Vehicles, aircraft and parts thereof; vessels and certain associated transport equipment	64,290	1,061	63,229	710,812	8,342	702,469
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 thereof	8,065	591	7,474	76,324	5,005	71,319
19	Arms and ammunition; parts thereof	68	5	62	1,252	161	991
20	Miscellaneous manufactured articles	9,448	293	9,156	101,735	2,402	99,333
21	Other Customs duty:						
	(i) Works of art, collectors' pieces and antiques	10	-	10	68	25	42
	(ii) Miscellaneous (where nominal tariff item used or 4th Schedule items used)	294	5	289	2,443	539	1,904
	(iii) Revenue collected on dutiable ships' stores	-	-	-	1	13	-12
	(iv) Sundry undistributed duty	-	-	-	182	517	-517
	Total customs duty (b)	276,422	11,371	(a)265,051	2,895,883	90,041	(a)2,805,841
<b>Excise reference number</b>							
<b>EXCISE DUTY</b>							
1	Beer	123,114	111	123,003	1,074,841	394	1,074,446
2	Spirits, including liqueurs, etc.	8,578	23	8,555	112,763	173	112,590
	Tobacco products:						
6/9	Tobacco and snuff	3,209	-	3,208	29,343	77	29,266
7/8	Cigars, cigarettes and cigarette tobacco	95,670	205	95,465	758,225	1,967	756,658
	Petroleum products:						
11A3a/12	Aviation gasoline - for use in aircraft	1,368	54	(a)1,314	8,648	1,628	(a)7,020
11A3b/17	Aviation gasoline - other	11	11	(a)11	-	449	(a)-449
11A3b/38	Other gasoline	245,799	509	(a)245,291	1,434,710	8,387	(a)1,426,323
11B/15	Mineral turpentine, n.e.i.	-	-	(a)-	-	-	(a)-
11D/14	Aviation kerosene	15,733	194	(a)15,733	93,997	-	(a)93,997
11E1-4	Kerosene, n.s.a.; heating and fuel oil	3,503	194	(a)3,309	24,795	1,307	(a)23,489
11E5-7	Automotive, industrial and marine diesel fuel	127,692	25,986	(a)101,706	755,405	181,811	(a)573,593
11F/17	Gasoline commercial motor spirit/ethanol blends	-	-	(a)-	-	1	(a)-1
17	Crude petroleum and liquefied petroleum gas (c) (d)	194,955	17	194,938	4,148,667	102,122	4,046,545
20	Coal	3,354	-	3,354	27,751	-	27,751
	Other and undistributed excise revenue	-	-	-	-	-	-
	Total excise duty (d)	822,975	27,110	(a)795,865	8,469,546	298,316	(a)8,171,230
	Total customs and excise duty	1,099,397	38,481	(a)1,060,916	11,365,429	388,358	(a)10,977,071

(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) Liquefied petroleum gas obtained from unstabilised crude petroleum oil or from naturally occurring petroleum gas.

(d) See paragraphs 4 and 5 of the Explanatory Notes.

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

Customs tariff item	Description	April 1986		Ten months ended April 1986	
		Quantity	Revenue	Quantity	Revenue
	<b>CUSTOMS DUTY</b>				
22.09	<b>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</b>	<u>1.11'000</u>	<u>\$'000</u>	<u>1.11'000</u>	<u>\$'000</u>
	Brandy	43	839	678	12,782
	Whisky, including liqueur whisky	518	11,885	8,275	183,178
	Gin	53	1,200	505	11,168
	Rum	29	680	613	13,533
	Sitters	1	14	5	123
	Compound alcoholic preparations	5	3	21	27
	Liqueurs	118	2,794	1,380	31,816
	Other	54	1,247	552	12,450
	Total spirits	821	18,661	12,029	265,076
	Refunds and drawbacks	..	11	..	407
	Total net spirits	821	18,651	12,029	264,670
		<u>kg'000</u>	<u>\$'000</u>	<u>kg'000</u>	<u>\$'000</u>
24.01	<b>TOBACCO: (including cigarettes, etc.)</b>				
	Unmanufactured tobacco; tobacco refuse	1,592	662	7,718	3,195
24.02	<b>Manufactured tobacco; tobacco extracts and essences: Cigarettes; fine cut tobacco suitable for the manufacture of cigarettes not put up for retail sale:</b>				
	Cigarettes	26	997	301	11,073
	Tobacco	4	147	8	311
	Cigars, cigarillos and cheroots	12	461	104	3,996
	Snuff	1	3	2	14
	Homogenised or reconstituted tobacco in sheet, strip or similar forms	-	-	-	-
	Other:				
	Cut tobacco;				
	Cigarette	54	1,923	554	18,114
	Pipe	14	487	148	4,855
	Other	1	5	1	40
	Total tobacco	1,702	4,685	8,835	41,598
	Refunds and drawbacks	..	21	..	107
	Total net tobacco	1,702	4,663	8,835	41,491
		<u>1'000</u>	<u>\$'000</u>	<u>1'000</u>	<u>\$'000</u>
27.10	<b>REFINED PETROLEUM PRODUCTS: Selected Petroleum products falling within tariff item 27.10</b>	188,333	11,357	1,036,614	36,741
	Refunds and drawbacks	..	(a)83	..	(a)1,250
		<u>1'000</u>	<u>\$'000</u>	<u>1'000</u>	<u>\$'000</u>
	<b>Excise reference number</b>				
1	<b>EXCISE DUTY</b>	170,167	123,114	1,542,614	1,074,841
	Refunds and drawbacks	..	111	..	394
		<u>1.11'000</u>	<u>\$'000</u>	<u>1.11'000</u>	<u>\$'000</u>
2A,C	Brandy	140	2,679	1,691	31,078
2D	Whisky	18	409	194	4,182
2F	Rum	131	2,953	2,148	46,260
2G1	Liqueurs: as prescribed by By-law	9	195	129	2,799
2H13	Vodka	40	902	575	12,372
2H24	Ouzo	23	511	281	6,068
2H35	Gin	25	555	326	7,009
2H46	Other spirituous beverages: as prescribed by By-law	15	337	127	2,752
2G2,2H18,	Other liqueurs, other spirituous beverages	2	37	11	244
2(O)	and other spirits n.e.i.	402	8,578	5,482	112,763
	Total spirits, including liqueurs	..	23	..	173
	Refunds and drawbacks				
		<u>kg'000</u>	<u>\$'000</u>	<u>kg'000</u>	<u>\$'000</u>
619	<b>Tobacco products:</b>	94	3,209	937	29,343
	Tobacco and snuff	..	-	..	77
	Refunds and drawbacks				
7	Cigars	2	65	30	1,033
8	Cigarettes and cigarette tobacco	2,668	95,605	21,989	75,592
	Refunds and drawbacks	..	205	..	1,967

See footnotes at end of table.

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

Excise reference number	Description	April 1986		Ten months ended April 1986	
		Quantity	Revenue	Quantity	Revenue
		'000	\$'000	'000	\$'000
11A3a/12	Petroleum products: Aviation gasoline - for use in aircraft	10,069	1,368	95,286	8,648
	Refunds and drawbacks	..	(a)154	..	(a)1,628
11A3b/27	Aviation gasoline - other	..	..	..	..
	Refunds and drawbacks	..	(a)11	..	(a)449
11A3b/38	Other gasoline	1,531,750	245,799	13,266,207	1,434,710
	Refunds and drawbacks	..	(a)509	..	(a)8,387
11B3/15	Mineral turpentine, n.e.i.	..	..	..	..
	Refunds and drawbacks	..	(a)-	..	(a)-
11D/14	Aviation kerosene	122,779	15,733	1,088,618	93,997
	Refunds and drawbacks	..	(a)-	..	(a)-
11E1-4	Kerosene, n.s.a.; heating and fuel oil	104,969	3,503	1,125,776	24,795
	Refunds and drawbacks	..	(a)194	..	(a)1,307
11E5-7	Automotive, industrial and marine diesel fuel	791,434	127,692	6,974,626	755,405
	Refunds and drawbacks	..	(a)25,986	..	(a)181,811
11F/17	Gasoline - commercial motor spirit/ethanol blends	..	..	..	..
	Refunds and drawbacks	..	(a)-	..	(a)1
17A2	Stabilised crude petroleum oil	1,878,415	188,804	24,503,186	4,081,818
	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)	122,147	6,151	1,499,874	66,849
	Total crude petroleum and liquefied petroleum gas (c)	..	194,955	..	4,148,667
	Refunds and drawbacks	..	17	..	102,122

(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 paragraphs 4 and 5 of the Explanatory Notes.

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

BEER (Excise reference number 1)		New South Wales (a)		Australia	
		April 1986	Ten months ended April 1986	April 1986	Ten months ended April 1986
Quantity on which excise duty was collected	litres	n.p.	n.p.	170,167,463	1,542,613,690
Quantity on which refunds and drawbacks were paid	litres	n.p.	n.p.	153,689	566,029
Net quantity on which excise duty was collected	litres	n.p.	n.p.	170,013,774	1,542,047,661
Gross revenue collected	\$A	n.p.	n.p.	123,113,987	1,074,840,655
Refunds and drawbacks paid	\$A	n.p.	n.p.	111,192	394,390
Net revenue collected	\$A	n.p.	n.p.	123,002,795	1,074,446,265

(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 5. EXCISABLE POTABLE SPIRITS: QUANTITY CLEARED AND REVENUE COLLECTED, BY STATE (a), April 1986

Excise reference number	Potable spirits	New South Wales		Victoria		Queensland	
		Quantity	Gross revenue SA	Quantity	Gross revenue SA	Quantity	Gross revenue SA
		l.a.l		l.a.l		l.a.l	
2A,C	Brandy	24,162	461,898	50,125	946,294	7,713	148,795
2D	Whisky	2,701	61,065	12,313	272,678	n.p.	n.p.
2F	Rum	17,524	394,932	19,974	446,807	n.p.	n.p.
2G1	Liqueurs:						
	as prescribed by By-law	3,820	86,552	2,308	52,188	1,503	33,887
2H13	Vodka	14,547	327,214	15,153	339,401	4,664	108,455
2H24	Ouzo	5,996	135,329	9,485	211,201	2,773	62,707
2H35	Gin	5,327	120,437	14,297	317,758	2,000	45,220
2H46	Other spirituous beverages:						
	as prescribed by By-law	7,003	156,989	n.p.	n.p.	n.p.	n.p.
2G2,2H18, 2(O)	Other liqueurs, other spirituous beverages and other spirits n.e.i.	242	5,573	n.p.	n.p.	33	754
	Total spirits, including liqueurs	81,322	1,749,990	128,289	2,691,636	95,847	2,141,480

		South Australia		Western Australia		Tasmania	
		Quantity	Gross revenue SA	Quantity	Gross revenue SA	Quantity	Gross revenue SA
		l.a.l		l.a.l		l.a.l	
2A,C	Brandy	44,134	851,107	11,336	218,787	1,003	19,354
2D	Whisky	1,678	37,935	1,440	32,547	n.p.	n.p.
2F	Rum	8,765	198,170	5,666	128,118	1,669	37,729
2G1	Liqueurs:						
	as prescribed by By-law	575	13,001	n.p.	n.p.	-	-
2H13	Vodka	2,621	59,259	2,292	51,820	652	14,748
2H24	Ouzo	2,096	47,381	1,950	44,094	170	3,839
2H35	Gin	1,162	26,282	758	17,147	700	15,834
2H46	Other spirituous beverages:						
	as prescribed by By-law	589	13,311	674	15,228	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	61,620	1,246,444	24,717	521,552	4,343	94,880

		Northern Territory		Australian Capital Territory		Australia	
		Quantity	Gross revenue SA	Quantity	Gross revenue SA	Quantity	Gross revenue SA
		l.a.l		l.a.l		l.a.l	
2A,C	Brandy	n.p.	n.p.	n.p.	n.p.	140,197	2,678,971
2D	Whisky	n.p.	n.p.	n.p.	n.p.	18,325	408,618
2F	Rum	n.p.	n.p.	n.p.	n.p.	130,889	2,953,243
2G1	Liqueurs:						
	as prescribed by By-law	n.p.	n.p.	197	4,459	8,636	195,439
2H13	Vodka	n.p.	n.p.	n.p.	n.p.	40,103	901,851
2H24	Ouzo	n.p.	n.p.	n.p.	n.p.	22,752	510,899
2H35	Gin	n.p.	n.p.	n.p.	n.p.	24,777	554,707
2H46	Other spirituous beverages:						
	as prescribed by By-law	n.p.	n.p.	n.p.	n.p.	14,953	336,715
2G2,2H18, 2(O)	Other liqueurs, other spirituous beverages and other spirits n.e.i.	-	-	-	-	1,600	37,090
	Total spirits, including liqueurs	2,576	57,433	3,518	74,116	402,233	8,577,532

(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 6. EXCISABLE TOBACCO PRODUCTS: QUANTITY CLEARED AND REVENUE COLLECTED, BY STATE (a), April 1986

Excise reference number	Description	New South Wales		Victoria		Queensland	
		Quantity	Revenue	Quantity	Revenue	Quantity	Revenue
		kg	\$A	kg	\$A	kg	\$A
6,9	Tobacco products:						
7	Tobacco and snuff	20,237	688,051	16,997	577,915	32,566	1,107,261
8/17	Cigars	n.p.	n.p.	329	11,774	n.p.	n.p.
8/28	Cigarettes	n.p.	n.p.	1,289,463	46,201,452	n.p.	n.p.
	Cigarette tobacco	n.p.	n.p.	--	--	n.p.	n.p.
	Total tobacco products	510,017	18,236,874	1,306,789	46,791,141	552,703	19,743,766
	Refunds and drawbacks	..	102,678	..	52,481	..	23,290
	Net revenue	..	18,134,196	..	46,738,660	..	19,720,476

Excise reference number	Description	South Australia		Western Australia		Tasmania	
		Quantity	Revenue	Quantity	Revenue	Quantity	Revenue
		kg	\$A	kg	\$A	kg	\$A
6,9	Tobacco products:						
7	Tobacco and snuff	10,315	350,693	10,815	367,700	3,443	117,079
8/17	Cigars	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.
8/28	Cigarettes	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.
	Cigarette tobacco	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.
	Total tobacco products	189,220	6,760,873	169,879	6,066,977	35,879	1,279,254
	Refunds and drawbacks	..	26,793	..	--	..	10
	Net revenue	..	6,734,080	..	6,066,977	..	1,279,244

Excise reference number	Description	Northern Territory		Australian Capital Territory		Australia	
		Quantity	Revenue	Quantity	Revenue	Quantity	Revenue
		kg	\$A	kg	\$A	kg	\$A
6,9	Tobacco products:						
7	Tobacco and snuff	--	--	--	--	94,373	3,208,699
8/17	Cigars	--	--	--	--	1,026	65,415
8/28	Cigarettes	--	--	--	--	2,668,288	95,604,770
	Cigarette tobacco	--	--	--	--	--	--
	Total tobacco products	--	--	--	--	2,764,487	98,878,884
	Refunds and drawbacks	..	--	..	--	--	205,252
	Net revenue	..	--	..	--	2,764,487	98,673,632

(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), April 1986

Excise reference number	Description	New South Wales		Victoria		Queensland	
		Quantity	Gross revenue	Quantity	Gross revenue	Quantity	Gross revenue
		1'000	\$'000	1'000	\$'000	1'000	\$'000
11A3a/12	Aviation gasoline - for use in aircraft	151	19	7,544	1,032	n.p.	n.p.
11A3b/27	Aviation gasoline - other	-	-	-	-	-	-
11A3b/38	Other gasoline	547,309	84,990	764,543	125,290	89,792	14,595
11B3/15	Mineral turpentine, n.e.i.	-	-	-	-	-	-
11D/14	Aviation kerosene	34,257	4,218	61,014	7,970	19,150	2,483
11E1-4	Kerosene, n.s.a.; heating and fuel oil	23,213	776	61,376	2,073	n.p.	n.p.
11E5-7	Automotive, industrial and marine diesel fuel	239,199	37,420	386,484	63,464	61,058	9,958
11F/17	Gasoline - commercial motor spirit/ethanol blends	-	-	-	-	-	-
	Total petroleum products	844,129	127,424	1,280,960	199,829	180,387	27,509
17A2	Stabilised crude petroleum oil	-	-	1,797,120	187,642	70,459	967
	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)	-	-	121,945	6,141	-	-
	Total crude petroleum and liquefied petroleum gas	-	-	1,919,065	193,783	70,459	967

	South Australia		Western Australia		Tasmania		
	Quantity	Gross revenue	Quantity	Gross revenue	Quantity	Gross revenue	
	1'000	\$'000	1'000	\$'000	1'000	\$'000	
11A3a/12	Aviation gasoline - for use in aircraft	n.p.	n.p.	-	-	-	-
11A3b/27	Aviation gasoline - other	-	-	-	-	-	-
11A3b/38	Other gasoline	69,415	11,014	46,360	7,628	10,913	1,742
11B3/15	Mineral turpentine, n.e.i.	-	-	-	-	-	-
11D/14	Aviation kerosene	n.p.	n.p.	n.p.	n.p.	-	-
11E1-4	Kerosene, n.s.a.; heating and fuel oil	n.p.	n.p.	n.p.	n.p.	3,823	126
11E5-7	Automotive, industrial and marine diesel fuel	39,836	6,333	47,260	7,753	6,924	1,101
11F/17	Gasoline - commercial motor spirit/ethanol blends	-	-	-	-	-	-
	Total petroleum products	116,857	18,045	99,063	15,698	21,660	2,969
17A2	Stabilised crude petroleum oil	1,035	29	-	-	-	-
	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	n.p.	n.p.	n.p.	n.p.	-	-

	Northern Territory		Australian Capital Territory		Australia		
	Quantity	Gross revenue	Quantity	Gross revenue	Quantity	Gross revenue	
	1'000	\$'000	1'000	\$'000	1'000	\$'000	
11A3a/12	Aviation gasoline - for use in aircraft	403	53	-	-	10,069	1,368
11A3b/27	Aviation gasoline - other	-	-	-	-	-	-
11A3b/38	Other gasoline	3,419	539	-	-	1,531,750	245,799
11B3/15	Mineral turpentine, n.e.i.	-	-	-	-	-	-
11D/14	Aviation kerosene	2,737	345	-	-	122,779	15,733
11E1-4	Kerosene, n.s.a.; heating and fuel oil	714	22	-	-	104,969	3,503
11E5-7	Automotive, industrial and marine diesel fuel	10,673	1,662	-	-	791,434	127,692
11F/17	Gasoline - commercial motor spirit/ethanol blends	-	-	-	-	-	-
	Total petroleum products	17,947	2,622	-	-	2,561,002	394,095
17A2	Stabilised crude petroleum oil	9,802	166	-	-	1,878,415	188,804
	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)	-	-	-	-	122,147	6,151
	Total crude petroleum and liquefied petroleum gas	9,802	166	-	-	2,000,562	194,955

(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	
	April 1986	Ten months ended April 1986
	\$A	\$A
New South Wales	1,856,827	13,992,069
Victoria	-	-
Queensland	1,398,640	12,950,764
South Australia	-	-
Western Australia	n.p.	n.p.
Tasmania	n.p.	n.p.
Northern Territory	-	-
Australian Capital Territory	98,932	808,398
State not available	-	-
Australia	3,354,399	27,751,229
Refunds and drawbacks	-	-
Total net revenue	3,354,399	27,751,229

(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  
(AEC 325.10.01) Rate of duty: \$3.50 per tonne.

State	Revenue Collected	
	April 1986	Ten months ended April 1986
	\$A	\$A
New South Wales	-	-
Victoria	-	-
Queensland	5,490,583	49,409,208
South Australia	-	-
Western Australia	-	-
Tasmania	-	-
Northern Territory	-	-
Australian Capital Territory	-	-
Australia	5,490,583	49,409,208

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

Australia	Revenue Collected	
	April 1986	Ten months ended April 1986
	\$A	\$A
Australia	-	266,819

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