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CUSTOMS AND EXCISE REVENUE, AUSTRALIA : DECEMBER 1979

INQUIRIES

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EXPLANATORY NOTES

Introduction

This publication contains information on government revenue collected on imported goods, in the form of customs duty, and from goods manufactured in Australia, in the form of excise duty. In addition, some information is provided on prime duty paid on imported goods.

Statistics for 1979-80 are preliminary and subject to revision.

Source of data

2. Details of customs and prime duty payable are compiled by the ABS from documentation submitted by importers or their agents to the Bureau of Customs.

3. Details of excise duty payable are compiled by the ABS from documentation submitted by Australian manufacturers to the Bureau of Customs.

Statistical period

4. The statistical month for the statistics in this publication is the month in which documents were passed by the Bureau of Customs 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.

Description of terms

5. *Customs duty*: Duty paid under the *Customs Tariff Act 1966* on imported goods entering Australia for home consumption. Duty is paid either on arrival of the goods in Australia or, if the goods are stored in a Customs approved bonded warehouse, upon clearance from the warehouse.

6. *Excise duty*: Duty paid under the *Excise Act 1975* on certain goods manufactured in Australia.

7. *Prime duty*: is an ad valorem duty imposed in addition to the normal rates of duty on specified imported goods.

8. *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 re-imbursed. A claim for *drawback* arises when goods on which duty has been collected are subsequently exported.

9. *State*: The State details shown in Tables 4-9 refer to the State in which the relevant documents were lodged with the Bureau of Customs 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.*

10. *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.

11. *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.

Special returns system

12. Users requiring more detailed import clearance statistics for individual commodity items can obtain these from the Special Returns Service whereby, for an appropriate charge, timely monthly statistics for detailed items selected by the user are provided.

Related publications

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

Imports Cleared for Home Consumption: Part 1, Chapters 1-67 of the Customs Tariff (5412.0)

Imports Cleared for Home Consumption: Part 2, Chapters 68-99 of the Customs Tariff (5413.0)

Production Statistics: Australia (Preliminary) (8301.0)

Production Bulletin No. 3: Food, Drink and Tobacco (8359.0)

14. All current publications produced by the ABS are listed in *Catalogue of Publications* (1101.0) which is available free of charge from any ABS Office.

Symbols and other usages

-	nil or rounded to zero
..	not applicable
Doz packs	dozen packs
kg	kilograms
l	litres
l.al	litres alcohol
no	number

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

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TABLE 1. CUSTOMS, PRIMAGE AND EXCISE : REVENUE COLLECTED

Period	Custom duty		Primage duty		Excise duty		Total Gross Revenue
	Revenue	Percentage of total gross revenue	Revenue	Percentage of total gross revenue	Revenue	Percentage of total gross revenue	
	\$'000		\$'000		\$'000		\$'000
1976-77	1,172,424	31.7	9,506	0.3	2,520,118	68.1	3,702,048
1977-78	1,145,181	29.4	10,426	0.3	2,739,766	70.3	3,895,373
1978-79	1,378,907	26.3	10,681	0.2	3,852,702	73.5	5,242,289
1978-79 -							
July	115,120	32.9	974	0.3	233,667	66.8	349,761
August	119,734	31.9	1,079	0.3	254,688	67.8	375,501
September	111,208	25.8	812	0.2	319,190	74.0	431,210
October	121,996	27.7	959	0.2	317,032	72.1	439,987
November	125,302	25.9	825	0.2	358,080	74.0	484,207
December	103,788	25.5	712	0.2	302,017	74.3	406,517
January	134,725	25.0	943	0.2	403,312	74.8	538,980
February	115,683	25.8	897	0.2	332,238	74.0	448,818
March	112,934	25.4	973	0.2	330,390	74.4	444,297
April	98,887	23.0	806	0.2	329,795	76.8	429,488
May	112,395	24.5	944	0.2	346,285	75.3	459,624
June	107,135	24.7	756	0.2	326,008	75.1	433,899
1979-80 -							
July	131,818	30.4	860	0.2	301,247	69.4	433,924
August	133,033	35.7	1,106	0.3	238,484	64.0	372,622
September	112,833	23.5	792	0.2	367,350	76.4	480,975
October	134,896	21.2	868	0.1	500,217	78.7	635,981
November	118,992	23.2	666	0.1	392,468	76.6	512,127
December	114,041	27.5	595	0.1	300,459	72.4	415,096

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

Customs tariff division	Description	December 1979			Six months ended December 1979		
		Gross revenue	Refunds and drawbacks	Net revenue	Gross revenue	Refunds and drawbacks	Net revenue
	CUSTOMS DUTY						
1	Live animals; animal products	138	2	136	798	51	747
2	Vegetable products	232	20	211	1,076	100	976
3	Animal and vegetable fats and oils and their cleavage products; prepared edible fats; animal and vegetable waxes	372	1	370	1,795	148	1,648
4	Prepared foodstuffs; beverages, spirits and vinegar; tobacco:						
	(a) Spirits not falling within Tariff Item 22.08; liqueurs and other spirituous beverages; compound alcoholic preparations for the manufacture of beverages, Tariff Item 22.09	13,267	11	13,256	87,491	55	87,436
	(b) Tobacco and tobacco products falling within Tariff Items 24.01 and 24.02	3,264	—	3,264	23,756	8	23,748
	(c) Other prepared foodstuffs, beverages, spirits and vinegar	1,188	21	1,167	7,384	348	7,035
5	Mineral products:						
	(a) Petroleum products falling within Tariff Items 27.10.2, 27.10.4 and 27.10.5	40	3	(a)38	822	23	(a)799
	(b) Other mineral products	300	6	294	1,205	55	1,150
6	Products of the chemical and allied industries	3,996	270	3,726	24,970	1,176	23,795
7	Artificial resins and plastic materials, cellulose esters and ethers, and articles thereof; rubber, synthetic rubbers, factice, and articles thereof	6,606	224	6,382	45,034	2,772	42,262
8	Raw hides and skins, leather, furskins and articles thereof; saddlery and harness; travel goods, handbags and similar containers; articles of gut (other than silk-worm gut)	1,116	33	1,083	10,467	325	10,142
9	Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of straw, esparto and other plaiting materials; basketware and wickerwork	1,417	59	1,358	10,123	295	9,828
10	Paper-making material; paper and paperboard and articles thereof	2,561	106	2,455	16,234	757	15,477
11	Textiles and textile articles	14,054	532	13,522	94,209	3,804	90,404
12	Footwear, headgear, umbrellas, sunshades, whips, riding-crops and parts thereof; prepared feathers and articles made therewith; artificial flowers; articles of human hair; fans	2,635	89	2,545	22,785	642	22,143

For footnotes see end of table.

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

Customs tariff division	Description	December 1979			Six months ended December 1979		
		Gross revenue	Refunds and drawbacks	Net revenue	Gross revenue	Refunds and drawbacks	Net revenue
	CUSTOMS DUTY - <i>continued</i>						
13	Articles of stone, plaster, cement, asbestos, mica and similar materials; ceramic products; glass and glassware	2,218	63	2,154	14,743	531	14,212
14	Pearls, precious and semi-precious stones, precious metals, rolled precious metals, and articles thereof; imitation jewellery; coin	984	30	955	6,640	255	6,384
15	Base metals and articles of base metal	7,028	374	6,654	40,929	2,704	38,224
16	Machinery and mechanical appliances; electrical equipment; parts thereof	23,185	2,112	21,074	151,526	11,355	140,171
17	Vehicles, aircraft and parts thereof; vessels and certain associated transport equipment	22,888	2,765	20,122	153,829	8,710	145,119
18	Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus; clocks and watches; musical instruments; sound recorders and reproducers; television image and sound recorders and reproducers, magnetic; parts thereof	2,335	98	2,237	15,881	915	14,965
19	Arms and ammunition; parts thereof	126	9	117	498	31	466
20	Miscellaneous manufactured articles	4,058	201	3,857	29,941	2,073	27,868
21	Works of art, collectors' pieces, and antiques	9	-	9	56	5	51
	Miscellaneous (including revenue collected on goods for which a Customs entry is not required and revenue collected on goods in terms of a concessional item in the Second Schedule for which a nominal Tariff Item is provided)	14	2	12	65	35	30
	Other Customs Revenue:						
	Revenue collected on dutiable ships' stores	-	-	-	-	-	-
	Sundry Undistributed Duty	-	-	-	-	3	- 3
	Duties collected under the <i>Customs Tariff</i> (<i>Dumping and Subsidies Act 1961</i>)	11	-	11	97	4	93
	Total Customs Duty	114,041	7,032	107,009	762,355	37,183	725,173
	Primage Duty	595	26	569	4,887	151	4,736
	Total Customs and Primage Duty	114,636	7,058	107,578	767,242	37,334	729,908

For footnotes see end of table.

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

Excise tariff item	Description	December 1979			Six months ended December 1979		
		Gross revenue	Refunds and drawbacks	Net revenue	Gross revenue	Refunds and drawbacks	Net revenue
	EXCISE DUTY						
1	Beer	85,517	27	85,490	475,640	606	475,034
2/5	Spirits, including liqueurs, etc.	8,134	1	8,132	51,625	13	51,612
	Tobacco products:						
6/9	Tobacco (manufactured); snuff	1,446	—	1,446	11,028	119	10,909
7/8	Cigars and cigarettes	45,001	75	44,926	331,203	849	330,354
	Petroleum products:						
11A3a/12	Aviation gasoline - for use in aircraft	331	—	(a)331	1,963	2	(a)1,960
11A3b/27	Aviation gasoline - other	—	—	(a)—	—	2	(a)—2
11A3b/38	Other gasoline	56,476	51	(a)56,425	365,477	104	(a)365,373
11D2/24	Aviation turbine kerosene	2,998	—	(a)2,998	22,367	24	(a)22,342
11E2/1X	Diesel fuel	8,449	—	(a)8,449	52,730	1	(a)52,731
12	Playing cards	22	—	22	85	—	85
14	Cigarette tubes, paper and papers	106	—	106	373	—	373
15	Matches	161	—	161	990	—	990
16	Wine - other than table wine	—	—	—	—	—	—
17	Crude petroleum and liquid petroleum gas (b)	91,202	—	91,202	781,342	—	781,342
20	Coal	594	—	594	5,292	—	5,292
22	Canned fruit	21	—	21	108	—	108
	Other and undistributed excise revenue	—	—	—	3	—	3
	Total Excise Duty	300,459	155	300,304	2,100,225	1,719	2,098,507
	Total Customs, Primage and Excise Duty	415,096	7,213	407,882	2,867,467	39,052	2,828,415

(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 11, Explanatory Notes. (b) Liquid petroleum gas obtained from unstabilized 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	December 1979		Six months ended December 1979	
		Quantity	Revenue	Quantity	Revenue
		Lal '000	\$'000	Lal '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	29	482	127	2,522
	Whisky, including liqueur whisky	460	8,927	3,174	61,473
	Gin	32	616	178	3,392
	Rum	63	1,202	354	6,747
	Bitters	-	3	1	27
	Compound alcoholic preparations	6	5	32	265
	Liqueurs	92	1,861	564	11,543
	Other	9	170	88	1,755
	Total Spirits	692	13,267	4,518	87,724
	Refunds and Drawbacks	..	11	..	55
	Total Net Spirits	692	13,256	4,518	87,669
		kg'000	\$'000	kg'000	\$'000
24.01	TOBACCO : (including cigarettes etc.)				
24.02	Unmanufactured tobacco; tobacco refuse	639	512	6,095	5,331
	Manufactured tobacco; tobacco extracts and essences:				
	Cigarettes; fine cut tobacco suitable for the manufacture of cigarettes not put up for retail sale:				
	Cigarettes	33	898	261	7,087
	Tobacco	-	-	-	-
	Cigars, cigarillos and cheroots	12	310	86	2,134
	Snuff	-	-	-	1
	Homogenised or reconstituted tobacco in sheet, strip or similar forms	1	-	10	-
	Other :				
	Cut tobacco;				
	Cigarette	80	1,138	472	6,712
	Pipe	29	404	175	2,479
	Other	-	2	1	14
	Total Tobacco	794	3,264	7,099	23,756
	Refunds and Drawbacks	..	-	..	8
	Total Net Tobacco	794	3,264	7,099	23,748
		l'000	\$'000	l'000	\$'000
27.10	MINERAL PRODUCTS : Petroleum products falling within Tariff Items 27.10.2, 27.10.4 and 27.10.5	2,552	40	23,381	822
	Refunds and drawbacks	..	(a)3	..	(a)23

For footnotes see end of table.

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

Excise tariff item	Description	December 1979		Six months ended December 1979	
		Quantity	Revenue	Quantity	Revenue
		1'000	\$'000	1'000	\$'000
EXCISE DUTY					
Spirituuous and Alcoholic Liquors:					
1	Beer	164,456	85,517	914,692	475,640
	Refunds and drawbacks	..	27	..	606
2.5	Spirits, including liqueurs, etc.	459	8,134	2,788	51,625
	Refunds and drawbacks	..	1	..	13
		kg'000	\$'000	kg'000	\$'000
Tobacco products:					
6.9	Tobacco (manufactured); snuff	115	1,446	880	11,028
	Refunds and drawbacks	..	-	..	119
7	Cigars	5	109	38	801
8	Cigarettes	1,814	44,892	13,350	330,402
	Refunds and drawbacks	..	75	..	849
		1'000	\$'000	1'000	\$'000
Petroleum products:					
11A3a/12	Aviation gasoline - for use in aircraft	7,276	331	43,085	1,963
	Refunds and drawbacks	..	(a)-	..	(a)2
11A3b/27	Aviation gasoline - other	..	-	..	-
	Refunds and drawbacks	..	(a)-	..	(a)1,711
11A3b/38	Other gasoline	1,095,554	56,476	7,089,755	365,477
	Refunds and drawbacks	..	(a)51	..	(a)104
11D2/24	Aviation turbine kerosene	71,561	2,998	533,809	22,367
	Refunds and drawbacks	..	(a)-	..	(a)24
11E2/1X	Diesel fuel	163,905	8,449	1,022,891	52,730
	Refunds and drawbacks	..	(a)-	..	(a)-1
		Doz. packs	\$'000	Doz. packs	\$'000
12	Playing cards	21,577	22	84,677	85
	Refunds and drawbacks	..	-	..	-
		'000		'000	
15	Matches	2,148,083	161	13,205,814	990
	Refunds and drawbacks	..	-	..	-

(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 11, Explanatory Notes.

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

Beer (Excise tariff item 1)		New South Wales (a)		Australia (b)	
		December 1979	Six months ended December 1979	December 1979	Six months ended December 1979
Quantity on which excise duty was collected	Litres	70,400,158	340,022,610	164,455,985	914,692,243
Quantity on which refunds and drawbacks were paid	Litres	2,218	909,560	52,297	1,166,233
Net quantity on which excise duty was collected	Litres	70,397,940	339,113,050	164,403,688	913,526,010
Gross revenue collected	\$A	36,608,086	176,811,761	85,517,120	475,640,003
Refunds and drawbacks paid	\$A	1,153	472,901	27,182	606,426
Net revenue collected	\$A	36,606,933	176,338,860	85,489,938	475,033,577

(a) State is the State in which documents were lodged with the Bureau of Customs, see paragraph 9, Explanatory Notes. (b) Details for States other than New South Wales are not available.

TABLE 5. EXCISABLE POTABLE SPIRITS : QUANTITY CLEARED AND REVENUE COLLECTED, BY STATE, DECEMBER 1979

Excise tariff item	Potable Spirits	New South Wales (a)		Victoria (a)		Queensland (a)		South Australia (a)		Western Australia (a)	
		Quantity	Gross Revenue	Quantity	Gross Revenue	Quantity	Gross Revenue	Quantity	Gross Revenue	Quantity	Gross Revenue
		Lal	\$A	Lal	\$A	Lal	\$A	Lal	\$A	Lal	\$A
2A,(b)B,(b)C(c) Brandy		36,630	599,487	49,306	805,323	16,026	257,218	49,806	797,068	24,508	392,733
2D, E1, E2(c) Whisky		5,348	100,232	12,960	242,997	687	12,897	4,808	90,168	421	7,919
2F, G(c) Rum		22,429	420,464	10,198	191,240	65,159	1,221,778	5,531	103,682	4,641	87,001
2H(c) Gin		8,888	166,642	20,700	388,122	6,876	128,831	3,891	72,992	2,377	44,542
5A(c) Liqueurs		6,343	118,822	9,501	178,127	2,506	47,087	2,417	45,489	1,225	22,930
5C22(c) Vodka		13,939	261,340	19,424	364,190	8,937	167,617	7,003	131,342	2,453	45,978
5C33(c) Ouzo		5,055	94,782	6,319	118,467	1,349	25,338	3,493	65,448	2,916	54,651
5C44(c) Other spirituous liqueurs		287	5,371	344	6,454	60	1,126	18	337	—	—
2(O), 5B(d) Other spirits		—	—	—	—	51	974	—	—	—	—
2, 5	Total Spirits	98,919	1,767,140	128,752	2,294,920	101,651	1,862,866	76,967	1,306,526	38,541	655,754

Excise tariff item	Potable Spirits	Tasmania (a)		Northern Territory (a)		Australian Capital Territory (a)		Australia	
		Quantity	Gross Revenue	Quantity	Gross Revenue	Quantity	Gross Revenue	Quantity	Gross Revenue
		Lal	\$A	Lal	\$A	Lal	\$A	Lal	\$A
2A,(b)B,(b)C(c) Brandy		5,640	90,309	421	7,850	348	5,566	182,685	2,955,554
2D, E1, E2(c) Whisky		610	11,430	18	326	—	—	24,852	465,969
2F, G(c) Rum		1,456	27,265	2,084	39,104	—	—	111,498	2,090,534
2H(c) Gin		1,066	19,942	244	4,569	140	2,634	44,182	828,274
5A(c) Liqueurs		191	3,603	22	413	—	—	22,205	416,471
5C22(c) Vodka		879	16,438	387	7,273	92	1,716	53,114	995,894
5C33(c) Ouzo		302	5,663	133	2,495	—	—	19,567	366,844
5C44(c) Other spirituous liqueurs		—	—	—	—	—	—	709	13,288
2(O), 5B(d) Other spirits		—	—	—	5	—	—	51	979
2, 5	Total Spirits	10,144	174,650	3,309	62,035	580	9,916	458,863	8,133,807

(a) State is the State in which documents were lodged with the Bureau of Customs, see paragraph 9, Explanatory Notes. (b) Rate of duty is \$16.00 per litre alcohol as from 9.11.79. (c) Rate of duty is \$18.75 per litre alcohol. (d) Rate of duty is \$19.25 per litre alcohol.

TABLE 6. EXCISABLE TOBACCO PRODUCTS : QUANTITY CLEARED AND REVENUE COLLECTED, BY STATE, DECEMBER 1979

Excise tariff item	Description	Rate of Duty	New South Wales (a)		Victoria (a)		Queensland (a)		South Australia (a)		Western Australia (a)	
			Quantity	Revenue	Quantity	Revenue	Quantity	Revenue	Quantity	Revenue	Quantity	Revenue
			kg.	\$A	kg.	\$A	kg.	\$A	kg.	\$A	kg.	\$A
6B1	Tobacco	\$12.43	—	—	—	—	—	—	—	—	—	—
6B2		\$12.58	34,590	435,141	27,236	342,658	28,430	357,648	10,326	129,899	8,578	107,901
6D		\$1.52	—	—	—	—	—	—	243	369	338	515
7B	Cigars	\$21.12	1,203	25,387	1,894	39,964	745	15,773	658	13,900	573	12,079
8B	Cigarettes	\$24.75	660,156	16,338,867	478,246	11,836,579	320,944	7,943,400	171,324	4,240,196	111,308	2,754,813
	Total Tobacco Products		695,949	16,799,395	507,376	12,219,201	350,119	8,316,821	182,551	4,384,364	120,797	2,875,308
	Refunds and Drawbacks		..	—	..	68,655	..	4,738	..	—	..	354
	Net revenue		..	16,799,395	..	12,150,546	..	8,312,083	..	4,384,364	..	2,874,954
	Tobacco	Free	77	—	—	—	—	—	—	—	2	—
	Cigars	Free	8	—	—	—	—	—	—	—	2	—
	Cigarettes	Free	5,712	—	91	—	114	—	26	—	74	—
14	Cigarette papers	\$0.0145	No. 403,200,000	97,440	No. 5,000	1	No. —	—	No. —	—	No. 36,300,000	8,773

Excise tariff item	Description	Rate of Duty	Tasmania (a)		Northern Territory (a)		Australian Capital Territory (a)		Australia	
			Quantity	Revenue	Quantity	Revenue	Quantity	Revenue	Quantity	Revenue
			kg.	\$A	kg.	\$A	kg.	\$A	kg.	\$A
6B1	Tobacco	\$12.43	—	—	—	—	—	—	—	—
6B2		\$12.58	5,712	71,847	—	—	—	—	114,872	1,445,094
6D		\$1.52	—	—	—	—	—	—	581	884
7B	Cigars	\$21.12	106	2,255	—	—	—	—	5,179	109,358
8B	Cigarettes	\$24.75	71,849	1,778,304	—	—	—	—	1,813,827	44,892,159
	Total Tobacco Products		77,667	1,852,406	—	—	—	—	1,934,459	46,447,495
	Refunds and Drawbacks		..	1,472	..	—	..	—	..	75,219
	Net Revenue		..	1,850,934	..	—	..	—	..	46,372,276
	Tobacco	Free	—	—	—	—	—	—	79	—
	Cigars	Free	—	—	—	—	—	—	10	—
	Cigarettes	Free	—	—	—	—	193	—	6,210	—
14	Cigarette papers	\$0.0145	No. —	—	No. —	—	No. —	—	No. 439,505,000	106,214

(a) State is the State in which documents were lodged with the Bureau of Customs, see paragraph 9, Explanatory Notes.

TABLE 7. EXCISABLE PETROLEUM PRODUCTS, CRUDE PETROLEUM AND LIQUID PETROLEUM GAS : QUANTITY CLEARED AND REVENUE COLLECTED, BY STATE, DECEMBER 1979

Excise tariff item	Description	New South Wales (a)		Victoria (a)		Queensland (a)		South Australia (a)	
		Quantity	Gross Revenue	Quantity	Gross Revenue	Quantity	Gross Revenue	Quantity	Gross Revenue
		l'000	\$'000	l'000	\$'000	l'000	\$'000	l'000	\$'000
11A3a/12	Aviation gasoline - for use in aircraft	1,317	60	3,000	137	843	38	597	27
11A3b/38	Other gasoline	472,863	24,376	290,182	14,959	123,562	6,370	72,774	3,751
11D2/24	Aviation turbine kerosene	28,359	1,188	10,274	430	14,118	592	6,387	268
11E2/1X	Diesel fuel	70,447	3,632	61,218	3,156	15,168	782	2,592	134
	Total Petroleum Products	572,986	29,256	364,674	18,682	153,692	7,782	82,350	4,180
17A2/13	Stabilized crude petroleum oil	1,054,813	87,952	12,397	400	41	1	-	-
	Liquid petroleum obtained from naturally occurring petroleum gas:								
17B2/1X	Fuel for internal combustion engines	-	-	-	-	-	-	-	-
17B3b/11	Other	154,457	3	-	-	-	-	-	-
17C2/16	Liquified petroleum gas (b)	51,207	717	67,621	947	-	-	-	-
	Total Crude Petroleum and Liquified Petroleum Gas	1,260,477	88,672	80,018	1,346	41	1	-	-

Excise tariff item	Description	Western Australia (a)		Tasmania (a)		Northern Territory (a)		Australia	
		Quantity	Gross Revenue	Quantity	Gross Revenue	Quantity	Gross Revenue	Quantity	Gross Revenue
		l'000	\$'000	l'000	\$'000	l'000	\$'000	l'000	\$'000
11A3a/12	Aviation gasoline - for use in aircraft	998	45	12	1	509	23	7,276	331
11A3b/38	Other gasoline	101,769	5,246	30,705	1,583	3,699	191	1,095,554	56,476
11D2/24	Aviation turbine kerosene	10,174	426	1,128	47	1,121	47	71,561	2,998
11E2/1X	Diesel fuel	11,737	605	1,897	98	844	44	163,905	8,449
	Total Petroleum Products	124,679	6,323	33,741	1,728	6,174	304	1,338,296	68,255
17A2/13	Stabilized crude petroleum oil	22,723	1,181	-	-	-	-	1,089,974	89,534
	Liquid petroleum obtained from naturally occurring petroleum gas:								
17B2/1X	Fuel for internal combustion engines	-	-	-	-	-	-	-	-
17B3b/11	Other	-	-	-	-	-	-	154,457	3
17C2/16	Liquified petroleum gas (b)	75	1	-	-	-	-	118,903	1,665
	Total Crude Petroleum and Liquified Petroleum Gas	22,798	1,182	-	-	-	-	1,363,334	91,202

(a) State is the State in which documents were lodged with the Bureau of Customs, see paragraph 9, Explanatory Notes. (b) Liquified petroleum gas obtained from unstabilized crude petroleum oil or from naturally occurring petroleum gas.

TABLE 8. EXCISABLE COAL : REVENUE COLLECTED, BY STATE
(Excise tariff item 20)

State	Revenue Collected	
	December 1979	Six months ended December 1979
	\$A	\$A
New South Wales (a)	248,048	3,064,306
Victoria (a)	—	—
Queensland (a)	302,391	1,989,468
South Australia (a)	—	—
Western Australia (a)	41,078	223,844
Tasmania (a)	2,381	14,009
Australia	593,898	5,291,627
Refunds and Drawbacks	—	—
Total Net Revenue	593,898	5,291,627

(a) State is the State in which documents were lodged with the Bureau of Customs, see paragraph 9, Explanatory Notes.

TABLE 9. EXCISABLE CANNED FRUIT : REVENUE COLLECTED, BY STATE
(Excise tariff item 22)

State	Revenue Collected	
	December 1979	Six months ended December 1979
	\$A	\$A
New South Wales (a)	2,381	8,198
Victoria (a)	14,820	83,604
Queensland (a)	—	978
South Australia (a)	4,060	14,256
Western Australia (a)	—	1,245
Tasmania (a)	—	—
Australia	21,261	108,281
Refunds and Drawbacks	—	—
Total Net Revenue	21,261	108,281

(a) State is the State in which documents were lodged with the Bureau of Customs, see paragraph 9, Explanatory Notes.