

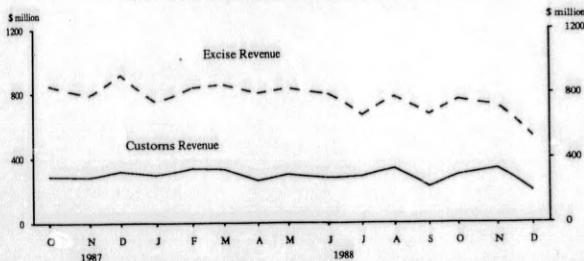
CUSTOMS AND EXCISE REVENUE, AUSTRALIA DECEMBER QUARTER 1988

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|---------------------|--|
| PHONE INQUIRIES | <ul style="list-style-type: none"> • about these statistics and other ABS services including the availability of related unpublished statistics — contact Information Services on Canberra (062) 52 5402, 52 6007, 52 6627 or any ABS State office. |
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NOTE: This is the final issue of this publication. The data it contains will continue to be available as a special data service. Clients wishing to discuss their data needs should phone Canberra (062) 52 5310 or write to Foreign Trade Section, ABS, PO Box 10, Belconnen, A.C.T. 2616.

MAIN FEATURES

NET CUSTOMS AND EXCISE REVENUE COLLECTED



December quarter 1988 compared with September quarter 1988 —

Total net duty revenue collected was \$2,851m, down \$118m(4%). Lower excise duty collected, down \$99m(5%) to \$2,013m, accounted for most of the decline with a small fall in customs import duty collected also being recorded.

The decline in net excise revenue collected largely reflected falls in beer excise, down \$94m(32%) to \$196m, and in crude petroleum and LPG excise, down \$70m(21%) to \$261m. Partly offsetting these falls were rises in net excise revenue collected on petroleum products, up \$66m(6%) to \$1,233m.

NOTES

These statistics are compiled by the ABS from documentation submitted to the Australian Customs Service by importers, exporters or their agents in respect of customs and export duty, and by Australian manufacturers for excise duty.

This issue of 5425.0 contains three additional tables providing detailed annual data:

- Table 10: Value of Imports Cleared for Home Consumption at Specified Rates of Duty
- Table 11: Gross Customs Duty Collected at Specified Rates of Duty
- Table 12: Imports Cleared for Home Consumption and Gross Customs Duty Collected

Explanatory Notes are published at the back of this publication.

TABLE 1. CUSTOMS, EXCISE AND EXPORT DUTY : NET REVENUE COLLECTED

Period	Customs Duty		Excise Duty		Export Duty		Total revenue
	\$'000	%	\$'000	%	\$'000	%	
1985-86	3,277,008	25.4	9,560,552	74.1	57,704	0.4	12,895,264
1986-87	3,160,840	25.4	9,240,038	74.2	54,829	0.4	12,455,707
1987-88	3,211,844	26.5	9,841,125	73.1	54,862	0.4	13,457,831
1987-88 -							
October	287,246	25.1	849,314	74.3	6,464	0.6	1,143,025
November	282,875	28.3	787,447	73.3	4,340	0.4	1,074,662
December	318,690	25.7	916,238	73.8	7,179	0.6	1,242,107
January	296,119	28.3	787,107	71.4	3,362	0.3	1,046,607
February	336,197	28.5	837,318	71.1	4,225	0.4	1,177,740
March	330,806	27.8	854,743	71.8	4,599	0.4	1,190,148
April	261,374	24.5	801,224	75.2	3,388	0.3	1,066,886
May	298,114	26.3	830,834	73.2	5,348	0.5	1,134,296
June	276,542	25.7	796,181	73.9	4,242	0.4	1,076,965
1988-89 -							
July							
August	286,014	30.1	663,614	69.9	111	0.0	949,739
September	334,821	29.8	779,181	69.4	8,801	0.8	1,122,802
October	222,118	24.8	688,971	74.7	4,163	0.5	896,452
November	293,855	27.7	760,232	71.8	5,027	0.5	1,059,114
December	334,232	31.3	722,917	68.1	4,636	0.4	1,061,785
	196,176	26.9	530,256	72.6	3,669	0.5	750,103

TABLE 2. EXPORT DUTY: REVENUE COLLECTED, DECEMBER QUARTER 1988

Description	Revenue \$
Coal (AHECC 2701.12.11): Rate of Duty \$3.50 per tonne	
Queensland (a)	11,699,065
Uranium (AHECC 2612.10.01): Rate of Duty \$1.15 per kg	
Northern Territory (b)	1,631,824
Total Export Duty	13,330,889

(a) Duty applies only to high quality coking coal exported from shallow open-cut mines. At present, only coal from certain mines in central Queensland is subject to export duty.

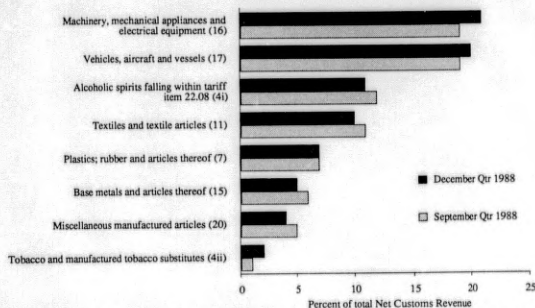
(b) Duty applies only to uranium exported from the Alligator Rivers Region of the Northern Territory.

TABLE 3. NET CUSTOMS REVENUE COLLECTED BY CUSTOMS TARIFF SECTION
(1'000)

Customs Tariff Section	Description	October 1988	November 1988	December 1988	December Qtr 1988	Six months ended December 1988
1	Animals; animal products	67	82	40	188	394
2	Vegetable products	316	314	289	918	1,278
3	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes					
4	Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes	27	74	140	241	653
	(i) Spirits, liqueurs, other spirituous beverages, compound alcoholic preparations of tariff item 22.08	42,908	30,291	20,031	93,231	193,646
	(ii) Tobacco and manufactured tobacco substitutes	4,101	4,413	4,091	12,605	24,669
	(iii) Other prepared foodstuffs, beverages, spirits and vinegar	4,514	6,102	3,037	13,653	25,172
5	Mineral products:					
	(i) Petroleum products of tariff item 27.10(a)	5,982	3,302	3,087	12,352	24,041
	(ii) Other mineral products	148	233	129	511	1,093
6	Products of the chemical or allied industries	7,770	8,265	4,044	20,080	41,093
7	Plastics and articles thereof; rubber and articles thereof	21,576	25,507	14,657	61,740	121,665
8	Raw hides and skins, leather, furskins, and articles thereof; saddlery and harness; travel goods, handbags, and similar containers; articles of animal gut (other than silkworm gut)	3,041	3,747	1,996	8,783	18,399
9	Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of straw, of esparto or of other plaiting material; basketware and wickerwork	2,358	2,987	1,671	7,016	13,653
10	Pulp of wood or of other fibrous cellulosic material; waste and scrap of paper or paperboard; paper and paperboard and articles thereof	9,644	11,106	4,608	25,359	50,901
11	Textiles and textile articles	27,744	31,097	27,251	86,093	182,616
12	Footwear, headgear, umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding- crops and parts thereof; prepared feathers and articles made therewith; artificial flowers; articles of human hair	9,588	11,418	7,545	28,551	69,940
13	Articles of stone, plaster, cement, asbestos, mica or similar materials; ceramic products; glass and glassware	6,181	7,125	4,173	17,479	35,777
14	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coin	1,690	2,593	1,853	6,136	10,217
15	Base metals and articles of base metal	13,773	16,411	10,265	40,450	87,599
16	Machinery and mechanical appliances; electrical equipment; parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles	54,931	74,024	44,269	173,224	332,719
17	Vehicles, aircraft, vessels and associated transport equipment	60,784	73,963	32,305	167,052	330,872
18	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; clocks and watches; musical instruments; parts and accessories thereof	2,993	3,914	2,620	9,527	18,855
19	Arms and ammunition; parts and accessories thereof	63	84	45	191	349
20	Miscellaneous manufactured articles	12,569	15,945	7,701	36,216	76,047
21	Works of art, collectors' pieces and antiques	-18	-32	-15	-65	-150
99	Other undistributed customs revenue	1,173	1,284	364	2,822	6,037
	(i) Miscellaneous	-	-	-	-	-
	(ii) Dutiable ships' stores	-70	-18	-1	-89	-119
	(iii) Sundry undistributed duty					
	Total customs duty	293,855	334,232	196,176	824,263	1,667,416

(a) 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 24 of the Explanatory Notes.

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



(a) Net Customs revenue for the major Customs Tariff Sections shown in the graph represents 81% of total net Customs revenue collected for both the September and December Quarters 1988.

TABLE 4. SELECTED CUSTOMS ITEMS: QUANTITIES CLEARED AND REVENUE COLLECTED

Customs tariff item	Description	December Qtr 1988		Six months ended December 1988	
		Quantity	Revenue	Quantity	Revenue
		1.01'000	\$'000	1.01'000	\$'000
22.08	SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES; COMPOUND ALCOHOLIC PREPARATIONS OF A KIND USED FOR THE MANUFACTURE OF BEVERAGES:				
	Brandy	148	3,495	295	6,895
	Whiskies	2,319	65,948	4,924	134,450
	Gin and Geneva	146	4,016	294	7,972
	Rum and Tafia	174	4,718	329	8,856
	Bitters	10	20	44	47
	Compound alcoholic preparations	434	12,356	917	25,727
	Liqueurs	170	4,731	361	9,683
	Other				
	Total spirits	3,402	93,288	7,174	193,847
	Refunds and drawbacks	-	-57	-	-201
	Total net spirits	3,402	93,231	7,174	193,646
		kg'000	\$'000	kg'000	\$'000
	TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES (including cigarettes, etc.):				
	Unmanufactured tobacco; tobacco refuse	2,741	769	5,645	1,595
24.01	Cigars, cheroots, cigarillos and cigarettes of tobacco or of tobacco substitutes:				
24.02	Cigarettes containing tobacco	104	4,746	177	7,998
	Cigars, cheroots and cigarillos, containing tobacco	36	1,666	60	2,776
	Other	2	-	2	0
24.03	Other manufactured, homogenised or reconstituted tobacco; tobacco extracts and essences; manufactured tobacco substitutes				
	Fine cut tobacco, for the manufacture of cigarettes	-	-	-	0
	Other tobacco				
	Cigarette	95	4,309	222	9,933
	Pipe	25	1,132	53	2,415
	Homogenised or reconstituted tobacco	-	-	-	3
	Snuff	-	-	-	-
	Other	-	14	1	33
	Total tobacco	3,004	12,639	6,161	24,753
	Refunds and drawbacks	-	-34	-	-84
	Total net tobacco	3,004	12,605	6,161	24,669
		1'000	\$'000	1'000	\$'000
	REFINED PETROLEUM PRODUCTS:				
27.10	Petroleum products of tariff item 27.10(a)	1,087,699	14,780	2,403,509	29,843
	Refunds and drawbacks	-	-2,428	-	-5,802
	Total net petroleum products	1,087,699	12,352	2,403,509	24,041

(a) 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 24 of the Explanatory Notes.

TABLE 5. NET EXCISE REVENUE COLLECTED BY EXCISE ITEM
(\$'000)

Excise reference number	Description	October 1988	November 1988	December 1988	December Qtr 1988	Six months ended December	
						1987	1988
1	Beer(a)						
	With an alcoholic content of more than 1.15%						
	But not more than 3.8% by volume	4,388	5,168	4,842	14,398	69,339	40,464
	With an alcoholic content of more than 3.8% by volume	60,644	61,057	60,375	182,077	670,431	446,876
2	Spirits, including liqueurs, etc.	11,963	12,637	11,574	36,174	77,821	81,332
	Tobacco products:						
6/9	Tobacco and snuff	2,611	3,154	2,199	7,964	18,005	16,572
7/8	Cigars, cigarettes and cigarette tobacco	98,322	102,669	69,072	270,063	525,602	532,050
11A3a/12	Petroleum products(b)						
11A3b/27	Aviation gasoline - for use in aircraft	2,735	2,681	1,799	7,215	9,275	12,015
11A3b/38	Aviation gasoline - other					-64	-
11B3/15	Other gasoline	326,249	310,786	233,045	870,080	1,645,743	1,706,805
11B3/15	Mineral turpentine, n.e.i.	-	-	-	-	-	-
11D/14	Aviation kerosene	-	-	-	-	114,906	4,397
11E2-3	Automotive, industrial and marine diesel fuel; kerosene, n.s.s.; heating and fuel oil(c)	140,042	136,152	79,252	355,446	678,026	675,905
11F/17	Gasoline - commercial motor spirit/ethanol blends						
17	Crude petroleum and liquefied petroleum gas(d)	110,002	86,009	65,349	261,361	1,146,285	599,703
20	Coal	3,283	2,590	2,737	8,611	17,478	17,035
	Other and undistributed excise revenue	-	-	-	-	-30	-
	Total excise duty	760,239	722,904	530,244	2,013,388	4,973,018	4,126,154

- (a) Due to changes in the method of calculating the duty paid on beer, this item is now published as 2 separate items, split on the basis of alcohol content. See 'Notes: changes in content' of the Explanatory Notes for details.
- (b) 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 24 of the Explanatory Notes.
- (c) Excise reference numbers for petroleum products were changed in September 1987. Petroleum products covered by these excise reference numbers are, up to September 1987, covered by excise reference numbers 11B1-4 and 11E5-7. Data for both periods are now shown on the new bases.
- (d) Liquefied petroleum gas obtained from unstabilised crude petroleum oil or from naturally occurring petroleum gas.

DISTRIBUTION OF NET EXCISE REVENUE COLLECTED BY MAJOR EXCISE ITEMS

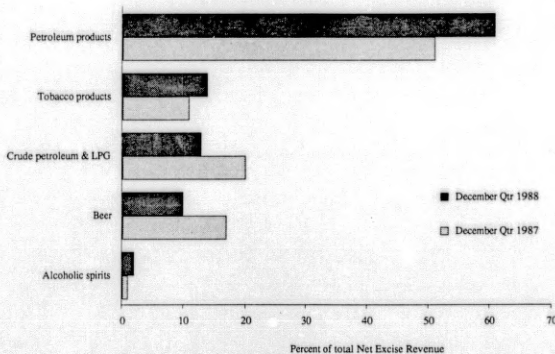


TABLE 6. SELECTED EXCISE ITEMS: QUANTITIES CLEARED AND REVENUE COLLECTED

Excise reference number	Description	December Qtr 1988		Six months ended December 1988	
		Quantity	Revenue	Quantity	Revenue
		1'000	\$'000	1'000	\$'000
1	Beer:				
	With an alcoholic content of more than 1.15% but not more than 3.8% by volume	69,639	14,401	115,375	40,482
	With an alcoholic content of more than 3.8% by volume	424,005	182,112	789,494	447,056
	Total beer	493,644	196,513	904,779	487,538
	Refunds and drawbacks	-	38	-	198
	Total net beer		196,475		487,340
		1,411'000	\$'000	1,411'000	\$'000
2A/C	Brandy	380	8,821	907	20,727
2D	Whisky	29	771	46	1,246
2F	Rum	486	13,231	1,254	33,564
2G1	Liqueurs - as prescribed by By-law	32	880	66	1,769
2H13	Vodka	119	3,246	242	6,490
2H24	Ouzo	75	2,033	153	4,109
2H35	Gin	71	1,908	119	3,185
2H46	Other spirituous beverages: as prescribed by By-law	190	5,216	373	10,110
2G2, 2H18, 2H19	Other liqueurs, other spirituous beverages and other spirits n.e.i.	3	81	5	147
2(C)	Total spirits, including liqueurs	1,384	36,188	3,165	81,346
	Refunds and drawbacks	-	14	-	14
	Total net spirits, including liqueurs	1,384	36,174	3,165	81,332
		kg'000	\$'000	kg'000	\$'000
6/9	TOBACCO PRODUCTS:				
	Tobacco and snuff	185	7,995	389	16,654
	Refunds and drawbacks	-	-32	-	-82
7	Cigars	-	-	-	-
8	Cigarettes and cigarette tobacco	6,279	271,364	12,504	534,621
	Refunds and drawbacks	-	-1,301	-	-2,571
	Total net tobacco products	6,464	278,027	12,893	548,623
		1'000	\$'000	1'000	\$'000
11A3a/12	PETROLEUM PRODUCTS(a):				
	Aviation gasoline for use in aircraft	32,265	7,385	61,746	14,035
	Refunds and drawbacks	-	-170	-	-2,020
11A3b/27	Aviation gasoline - other	-	-	-	-
	Refunds and drawbacks	-	-	-	-
11A3b/38	Other gasoline	4,055,626	873,176	8,015,121	1,713,372
	Refunds and drawbacks	-	-3,097	-	-6,567
11B3/15	Mineral turpentine, n.e.i.	-	-	-	-
	Refunds and drawbacks	-	-	-	-
11D/14	Aviation kerosene	-	-	26,432	4,397
	Refunds and drawbacks	-	-	-	-
11E2-3	Automotive, industrial and marine diesel fuel; Kerosene, n.s.s.; heating and fuel oil(b)	2,579,962	515,517	5,052,253	994,337
	Refunds and drawbacks	-	-160,071	-	-318,432
11F/17	Gasoline - commercial motor spirit/ethanol blends	-	-	-	-
	Refunds and drawbacks	-	-	-	-
	Total net petroleum products	6,667,853	1,232,740	13,155,552	2,399,121
17A2	Stabilised crude petroleum oil	4,225,892	257,443	9,370,962	589,490
	Liquid petroleum obtained from naturally occurring petroleum gas:				
17B2/1X	Fuel for internal combustion engines	-	-	-	-
17B2a/13	Delayed-entry liquid petroleum	-	-	-	-
17B3b/11	Other	-	-	-	-
17C2/15	Liquefied petroleum gas(c)	390,772	3,717	913,890	11,765
	Total crude petroleum and liquefied petroleum gas	4,616,665	261,361	10,284,852	601,258
	Refunds and drawbacks	-	-	-	-8,555
	Total net crude petroleum and liquefied petroleum gas	4,616,665	261,361	10,284,852	592,703

- (a) Due to changes in the method of calculating the duty paid on beer, this item is now published as 2 separate items, split on the basis of alcohol content. See 'Notes' changes in content of the Explanatory Notes for details.
- (b) 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 34 of the Explanatory Notes.
- (c) Excise reference numbers for petroleum products were changed in September 1987. Petroleum products covered by these excise reference numbers are, up to September 1987, covered by excise reference numbers 11B1-4 and 11E5-7.
- (d) Liquefied petroleum gas obtained from unstabilised crude petroleum oil or from naturally occurring petroleum gas.

TABLE 7. EXCISABLE POTABLE SPIRITS: QUANTITY CLEARED AND REVENUE COLLECTED, BY STATE (a), DECEMBER QUARTER 1988

Excise reference number	Description	New South Wales		Victoria		Queensland	
		Gross Quantity l.a.l	Gross Revenue \$	Gross Quantity l.a.l	Gross Revenue \$	Gross Quantity l.a.l	Gross Revenue \$
2A,C	Brandy	76,157	1,746,170	68,370	1,566,369	37,645	875,993
2D	Whisky	2,933	79,707	n.p.	n.p.	n.p.	n.p.
2F	Rum	106,373	2,889,057	45,865	1,240,298	240,640	6,554,316
2G1	Liqueurs:	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.
	as prescribed by By-law	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.
2H13	Vodka	46,752	1,324,748	34,944	945,212	19,042	519,093
2H24	Ouzo	19,098	519,546	33,959	923,000	7,957	218,899
2H35	Gin	n.p.	n.p.	n.p.	n.p.	12,384	397,982
2H46	Other spirituous beverages:	41,779	1,152,603	70,375	1,928,772	37,041	1,014,479
	as prescribed by By-law	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	328,126	8,627,074	311,767	8,201,975	361,804	9,717,204
		South Australia		Western Australia		Tasmania	
		Gross Quantity l.a.l	Gross Revenue \$	Gross Quantity l.a.l	Gross Revenue \$	Gross Quantity l.a.l	Gross Revenue \$
2A,C	Brandy	153,909	3,581,454	33,705	784,310	n.p.	n.p.
2D	Whisky	3,482	94,925	n.p.	n.p.	n.p.	n.p.
2F	Rum	32,380	882,678	28,691	787,557	8,963	244,339
2G1	Liqueurs:	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.
	as prescribed by By-law	2,623	71,502	1,785	48,642	n.p.	n.p.
2H13	Vodka	7,719	210,431	5,816	158,538	1,377	37,529
2H24	Ouzo	6,004	164,678	6,263	170,738	492	13,409
2H35	Gin	5,983	163,087	n.p.	n.p.	482	13,145
2H46	Other spirituous beverages:	9,604	264,161	27,010	742,749	n.p.	n.p.
	as prescribed by By-law	-	-	-	-	-	-
2G2, 2H18, 2(O)	Other liqueurs, other spirituous beverages and other spirits n.e.i.	-	-	n.p.	n.p.	-	-
	Total spirits, including liqueurs	221,704	5,432,715	107,794	2,812,399	19,173	496,114
		Northern Territory		Australian Capital Territory		Australia	
		Gross Quantity l.a.l	Gross Revenue \$	Gross Quantity l.a.l	Gross Revenue \$	Gross Quantity l.a.l	Gross Revenue \$
2A,C	Brandy	n.p.	n.p.	1,516	35,267	379,577	8,821,256
2D	Whisky	n.p.	n.p.	n.p.	n.p.	29,565	771,277
2F	Rum	n.p.	n.p.	n.p.	n.p.	485,990	13,231,490
2G1	Liqueurs:	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.
	as prescribed by By-law	n.p.	n.p.	n.p.	n.p.	32,270	879,733
2H13	Vodka	n.p.	n.p.	n.p.	n.p.	119,440	3,245,503
2H24	Ouzo	n.p.	n.p.	n.p.	n.p.	74,712	2,033,498
2H35	Gin	n.p.	n.p.	n.p.	n.p.	70,656	1,908,450
2H46	Other spirituous beverages:	n.p.	n.p.	n.p.	n.p.	189,963	5,215,813
	as prescribed by By-law	-	-	-	-	-	-
2G2, 2H18, 2(O)	Other liqueurs, other spirituous beverages and other spirits n.e.i.	-	-	-	-	2,900	81,158
	Total spirits, including liqueurs	20,942	558,688	12,762	342,008	1,384,072	36,188,177

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

TABLE 8. EXCISABLE TOBACCO PRODUCTS: QUANTITY CLEARED AND REVENUE COLLECTED, BY STATE (a), DECEMBER QUARTER 1988

Excise reference number	Description	New South Wales		Victoria		Queensland	
		Gross Quantity kg	Gross Revenue \$	Gross Quantity kg	Gross Revenue \$	Gross Quantity kg	Gross Revenue \$
6/9	Tobacco and snuff	n.p.	n.p.	24,184	1,044,991	n.p.	n.p.
7	Cigars	-	-	-	-	-	-
8/17	Cigarettes	n.p.	n.p.	2,337,959	101,079,874	n.p.	n.p.
8/28	Cigarette tobacco	-	-	-	-	-	-
	Total tobacco products	n.p.	n.p.	2,362,143	102,124,865	643,632	27,811,351
		South Australia		Western Australia		Tasmania	
		Gross Quantity kg	Gross Revenue \$	Gross Quantity kg	Gross Revenue \$	Gross Quantity kg	Gross Revenue \$
6/9	Tobacco and snuff	27,731	1,198,274	n.p.	n.p.	4,892	211,383
7	Cigars	-	-	-	-	-	-
8/17	Cigarettes	380,231	16,429,794	n.p.	n.p.	36,205	1,564,440
8/28	Cigarette tobacco	-	-	-	-	-	-
	Total tobacco products	407,963	17,628,068	n.p.	n.p.	41,097	1,775,823
		Northern Territory		Australian Capital Territory		Australia	
		Gross Quantity kg	Gross Revenue \$	Gross Quantity kg	Gross Revenue \$	Gross Quantity kg	Gross Revenue \$
6/9	Tobacco and snuff	-	-	-	-	185,037	7,995,464
7	Cigars	-	-	-	-	-	-
8/17	Cigarettes	-	-	-	-	6,278,803	271,363,717
8/28	Cigarette tobacco	-	-	-	-	-	-
	Total tobacco products	-	-	-	-	6,463,840	279,359,182

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

TABLE 9. EXCISABLE PETROLEUM PRODUCTS, CRUDE PETROLEUM(a), LIQUIFIED PETROLEUM GAS AND COAL:
QUANTITY CLEARED AND REVENUE COLLECTED, BY STATE (b), DECEMBER QUARTER 1988

Excise reference number	Description	New South Wales		Victoria		Queensland	
		Gross Quantity 1'000	Gross Revenue \$'000	Gross Quantity 1'000	Gross Revenue \$'000	Gross Quantity 1'000	Gross Revenue \$'000
11A3a/12	Aviation gasoline - for use in aircraft	179	41	25,044	5,732	3,902	893
11A3b/27	Aviation gasoline - other	-	-	-	-	-	-
11A3b/38	Other gasoline	1,211,114	260,753	2,296,457	494,427	n.p.	n.p.
11B3/15	Mineral turpentine, n.e.i.	-	-	-	-	-	-
11D/14	Aviation kerosene	-	-	-	-	-	-
11E2-3	Automotive, industrial and marine diesel fuel; kerosene, n.s.a.; heating and fuel oil(c)	682,118	133,310	1,401,192	282,355	n.p.	n.p.
11F/17	Gasoline - commercial motor spirit/ethanol blends	-	-	-	-	-	-
	Total petroleum products(d)	1,893,411	394,104	3,722,693	782,514	501,661	104,696
17A2	Stabilised crude petroleum oil	-	-	4,225,892	257,643	-	-
	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(e)	-	-	390,772	3,717	-	-
	Total crude petroleum and liquefied petroleum gas	-	-	4,616,665	261,361	-	-
20	Coal	16,045	4,011	-	-	17,158	4,290

	Description	South Australia		Western Australia		Tasmania	
		Gross Quantity 1'000	Gross Revenue \$'000	Gross Quantity 1'000	Gross Revenue \$'000	Gross Quantity 1'000	Gross Revenue \$'000
11A3a/12	Aviation gasoline - for use in aircraft	835	191	-	-	-	-
11A3b/27	Aviation gasoline - other	-	-	-	-	-	-
11A3b/38	Other gasoline	83,661	18,012	n.p.	n.p.	25,238	5,434
11B3/15	Mineral turpentine, n.e.i.	-	-	-	-	-	-
11D/14	Aviation kerosene	-	-	-	-	-	-
11E2-3	Automotive, industrial and marine diesel fuel; kerosene, n.s.a.; heating and fuel oil(c)	53,737	11,188	n.p.	n.p.	25,533	3,859
11F/17	Gasoline - commercial motor spirit/ethanol blends	-	-	-	-	-	-
	Total petroleum products(d)	138,233	29,292	320,513	67,450	50,771	9,293
17A2	Stabilised crude petroleum oil	-	-	-	-	-	-
	Liquid petroleum obtained from naturally occurring petroleum gas	-	-	-	-	-	-
17B2/1X	Fuel for internal combustion engines	-	-	-	-	-	-
17B2a/13	Delayed-entry liquid petroleum	-	-	-	-	-	-
17B3b/11	Other	-	-	-	-	-	-
17C2/16	Liquefied petroleum gas(e)	-	-	-	-	-	-
	Total crude petroleum and liquefied petroleum gas	-	-	-	-	-	-
20	Coal	-	-	n.p.	n.p.	n.p.	n.p.

	Description	Northern Territory		Australian Capital Territory		Australia	
		Gross Quantity 1'000	Gross Revenue \$'000	Gross Quantity 1'000	Gross Revenue \$'000	Gross Quantity 1'000	Gross Revenue \$'000
11A3a/12	Aviation gasoline - for use in aircraft	2,305	528	-	-	32,265	7,385
11A3b/27	Aviation gasoline - other	-	-	-	-	-	-
11A3b/38	Other gasoline	10,749	2,314	-	-	4,055,626	873,176
11B3/15	Mineral turpentine, n.e.i.	-	-	-	-	-	-
11D/14	Aviation kerosene	-	-	-	-	-	-
11E2-3	Automotive, industrial and marine diesel fuel; kerosene, n.s.a.; heating and fuel oil(c)	27,517	5,788	-	-	2,579,962	515,517
11F/17	Gasoline - commercial motor spirit/ethanol blends	-	-	-	-	-	-
	Total petroleum products(d)	40,571	8,630	-	-	6,667,853	1,396,078
17A2	Stabilised crude petroleum oil	-	-	-	-	4,225,892	257,643
	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(e)	-	-	-	-	390,772	3,717
	Total crude petroleum and liquefied petroleum gas	-	-	-	-	4,616,665	261,361
20	Coal	-	-	-	-	34,443	8,611

(a) Since 1 August 1986 a moratorium has been applied to excise duty on crude petroleum oil from on-shore fields with an annual output of less than 30 million barrels (ie 4,769,610 thousand litres).

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

(c) Excise reference numbers for petroleum products were changed in September 1987. Petroleum products covered by these excise reference numbers were, up to September 1987, covered by excise reference numbers 11B1-4 and 11E2-7.

(d) Statistics include duty paid by Australian government departments for petroleum products, which is subsequently rebursed by the Department of Finance. Details of these petroleum credits are not available. See paragraph 24 of the Explanatory Notes.

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

TABLE 10. VALUE OF IMPORTS CLEARED FOR HOME CONSUMPTION AT SPECIFIED RATES OF DUTY, 1987-88
\$'000

Rate of Duty / Nature of Tariff	ASEAN	China	Other Developing	Total Developing	P.N.G.	EFTA
FREE						
For Australian Government	3,179	117	11,680	14,976	34	74,299
Concessional	100,170	86,634	817,944	704,749	40	94,570
Other free	1,697,134	259,799	2,546,931	4,523,863	113,865	278,399
Total free clearances	1,800,484	346,550	3,096,555	5,243,598	113,959	447,269
DUTIABLE						
Concessional rates (a)						
Ad valorem (24)	96,216	33,388	326,334	455,938	3	308,231
Other ad valorem	1,274	-	13,958	15,232	-	15,032
Other than ad valorem	98,638	33,388	341,342	473,368	3	323,366
Total dutiable Concessional rates						
Normal and Quota rates						
Ad valorem						
Under 2%	1	246	1,172	1,419	-	-
2% and under 5%	81,976	3,724	195,536	281,236	213	487,908
5% and under 7.5%	34,659	21,946	96,473	149,078	138	247,831
7.5% and under 10.0%	-	-	361	361	-	-
10.0% and under 12.5%	138,397	56,325	347,754	542,445	2	20,811
12.5% and under 15.0%	21	-	56	48	-	-
15.0% and under 17.5%	147,160	87,695	612,199	847,053	23	119,081
17.5% and under 20.0%	2	371	3	449	-	118
20.0% and under 22.5%	129,421	46,754	633,412	809,587	5	217,482
22.5% and under 25.0%	459	187	9,908	6,554	-	-
25.0% and under 27.5%	54,087	10,457	122,502	187,045	91	227,526
27.5% and under 30.0%	20,54	8	300	271	11	18,062
30.0% and under 32.5%	38,955	6,480	96,079	141,514	1	19,500
32.5% and under 35.0%	17,852	1,844	19,761	45,456	-	2,323
35.0% and under 37.5%	-	-	-	-	-	-
37.5% and under 40.0%	-	-	-	-	-	-
40.0% and under 42.5%	17,811	36,787	164,858	219,455	-	2,774
42.5% and under 45.0%	315	4,231	1,279	5,829	-	1,005
45.0% and under 47.5%	-	-	-	-	-	-
47.5% and under 50.0%	12,602	172,325	232,827	417,754	-	54,089
50.0% and over	-	-	-	-	-	-
Total Normal and Quota ad valorem rates	673,785	455,108	2,526,789	3,655,682	484	1,197,813
Normal and Quota other than ad valorem rates	42,459	7,335	114,749	164,543	23	36,233
Total Normal and Quota	716,244	462,443	2,641,539	3,820,226	507	1,234,046
Total ad valorem rates	771,149	488,495	2,854,174	4,113,818	487	1,521,075
Total other than ad valorem rates	43,733	7,335	128,707	179,775	23	36,336
Total dutiable Clearances	814,882	495,830	2,982,881	4,293,593	510	1,557,412
TOTAL	2,615,365	842,380	6,079,436	9,537,181	114,470	2,004,681

	EEC - U.K.	EEC - Federal Republic of Germany	EEC - Other	EEC - Total	New Zealand
FREE					
For Australian Government	109,057	82,689	78,430	270,176	5,356
Concessional	69,794	261,462	89,721	439,979	13,029
Other free	757,296	287,536	426,079	1,470,840	1,667,919
Total free clearances	936,147	631,688	593,159	2,160,995	1,686,305
DUTIABLE					
Concessional rates (a)					
Ad valorem (24)	430,399	529,561	570,432	1,530,390	420
Other ad valorem	3,756	6,512	2,193	12,561	-
Other than ad valorem	344	166	1,385	2,095	-
Total dutiable Concessional rates	434,498	536,339	574,210	1,545,046	420
Normal and Quota rates					
Ad valorem					
Under 2%	-	-	-	-	34
2% and under 5%	784,018	603,366	1,013,676	2,401,060	12,119
5% and under 7.5%	47,291	57,736	43,388	148,415	3,029
7.5% and under 10.0%	51,583	50,718	137,184	239,485	12,390
10.0% and under 12.5%	5	63	3,021	3,090	-
12.5% and under 15.0%	181,152	196,993	431,230	809,175	9,686
15.0% and under 17.5%	924	516	936	1,936	10
17.5% and under 20.0%	282,541	279,351	348,508	910,400	2,539
20.0% and under 22.5%	275,577	344,720	344,413	964,710	873
22.5% and under 25.0%	8,561	6,025	5,581	20,167	10
25.0% and under 27.5%	16,066	49,504	68,552	134,122	58
27.5% and under 30.0%	6,990	2,111	8,650	17,751	344
30.0% and under 32.5%	-	-	-	-	-
32.5% and under 35.0%	-	-	-	-	-
35.0% and under 37.5%	-	-	-	-	-
37.5% and under 40.0%	11,846	8,000	67,815	87,754	74
40.0% and under 42.5%	1,986	6,734	4,182	12,902	-
42.5% and under 45.0%	-	-	-	-	-
45.0% and under 47.5%	-	-	-	-	-
47.5% and under 50.0%	57,915	188,861	69,020	315,796	361
50.0% and over	-	-	-	-	-
Total Normal and Quota ad valorem rates	1,726,522	1,794,755	2,545,842	6,067,118	41,566
Normal and Quota other than ad valorem rates	71,383	11,135	88,689	171,407	24,494
Total Normal and Quota	1,797,905	1,805,890	2,634,731	6,238,526	66,060
Total ad valorem rates	2,160,677	2,330,927	3,118,466	7,610,070	41,986
Total other than ad valorem rates	71,727	11,301	90,475	173,503	24,494
Total dutiable Clearances	2,232,404	2,342,228	3,208,941	7,783,572	66,480
TOTAL	3,168,551	2,973,916	3,802,100	9,944,567	1,747,785

For footnotes see end of table.

TABLE 10. VALUE OF IMPORTS CLEARED FOR HOME CONSUMPTION AT SPECIFIED RATES OF DUTY, 1987-88 -continued
\$'000

Rate of Duty / Nature of Tariff	Canada	Japan	U.S.A.	Other	Total
FREE					
For Australian Government	10,775	64,452	1,068,589	1,062	1,506,713
Concessional	83,078	1,292,199	414,215	9,424	3,029,304
Other free	253,011	870,274	1,740,786	346,755	11,567,724
Total free clearances	346,863	2,026,925	3,225,591	357,252	15,603,747
DUTIABLE					
Concessional rates (a)					
Ad valorem (2%)	51,136	1,207,064	1,196,450	24,787	4,774,420
Other ad valorem	1,405	13,765	11,095	21	56,076
Other than ad valorem	-	425	17,203	-	35,088
Total dutiable Concessional rates	52,541	1,221,254	1,224,748	24,807	4,865,554
Normal and Quota rates					
Ad valorem					
Under 2%	-	-	-	-	1,453
2% and under 5%	277,944	1,613,190	2,651,454	74,768	7,799,931
5% and under 7.5%	47,450	121,999	136,612	63,780	714,733
7.5% and under 10.0%	486	-	-	-	848
10.0% and under 12.5%	8,908	163,613	164,687	7,753	1,160,094
12.5% and under 15.0%	303	2	1	3	3,449
15.0% and under 17.5%	57,312	301,401	329,806	15,727	2,489,473
17.5% and under 20.0%	1,354	434	3,777	2	8,772
20.0% and under 22.5%	41,286	1,008,409	434,504	22,586	3,446,799
22.5% and under 25.0%	37	133	16	-	6,934
25.0% and under 27.5%	27,503	994,113	556,257	22,758	2,980,877
27.5% and under 30.0%	2,186	31,159	8,813	90	80,860
30.0% and under 32.5%	14,916	43,133	49,670	11,923	434,437
32.5% and under 35.0%	-	-	-	-	-
35.0% and under 37.5%	26	136,153	9,138	1,373	212,565
37.5% and under 40.0%	-	-	-	-	-
40.0% and under 42.5%	744	18,221	20,472	6,939	327,450
42.5% and under 45.0%	1	10,735	593	550	32,214
45.0% and under 47.5%	-	-	-	-	22
47.5% and under 50.0%	-	-	-	-	1,035,866
50.0% and over	175	229,583	9,363	8,745	1,035,866
Total Normal and Quota ad valorem rates	480,632	4,672,292	4,374,165	256,999	20,746,757
Normal and Quota other than ad valorem rates	4,389	6,416	155,657	3,229	566,392
Total Normal and Quota	485,021	4,678,714	4,529,822	260,228	21,313,149
Total ad valorem rates	533,173	5,893,126	5,581,711	281,806	25,577,253
Total other than ad valorem rates	4,389	6,841	172,860	3,229	601,450
Total dutiable Clearances	537,562	5,899,968	5,754,570	285,035	26,178,703
TOTAL	884,426	7,926,892	8,980,162	642,286	41,782,450

(a) Includes imports entered under the old Commercial By-law and Tariff Concession Schemes for the period 1 July to 31 December 1987. From 1 January 1988 onwards these two categories are combined into the one Concessional category.

TABLE 11. CUSTOMS DUTY COLLECTED AT SPECIFIED RATES OF DUTY, 1987-88
\$'000

Rate of Duty / Nature of Tariff	ASEAN	China	Other Developing	Total Developing	P.N.G.	EFTA
DUTYABLE						
Concessional rates (a)						
Ad valorem (2%)	1,924	668	6,526	9,119	-	6,165
Other ad valorem	175	-	110	285	-	5,993
Other than ad valorem	92	-	430	522	-	2
Total dutiable Concessional rates	2,191	668	7,066	9,926	-	12,159
Normal and Quota rates						
Ad valorem						
Under 2%	-	2	12	14	-	-
2% and under 5%	1,644	74	3,912	5,630	4	9,758
5% and under 7.5%	1,745	1,118	4,764	7,628	7	1,255
7.5% and under 10.0%	-	-	33	33	-	-
10.0% and under 12.5%	13,841	5,636	35,020	54,497	-	2,084
12.5% and under 15.0%	24,102	13,273	92,467	128,127	3	19,447
15.0% and under 17.5%	-	15	71	85	-	156
17.5% and under 20.0%	25,929	9,406	124,847	160,182	1	43,946
20.0% and under 22.5%	156	43	1,359	1,557	-	-
22.5% and under 25.0%	13,531	2,614	30,640	46,786	23	57,397
25.0% and under 30.0%	18	2	64	104	3	5,057
30.0% and under 32.5%	11,708	1,953	28,981	42,641	-	5,850
32.5% and under 35.0%	-	-	-	-	-	-
35.0% and under 37.5%	6,248	2,746	6,924	15,918	-	813
37.5% and under 40.0%	7,251	14,826	66,477	88,554	-	1,552
40.0% and under 42.5%	143	1,909	576	2,629	-	722
42.5% and under 45.0%	-	11	-	11	-	-
45.0% and under 47.5%	-	-	-	-	-	-
47.5% and under 50.0%	-	-	-	-	-	-
50.0% and over	8,616	107,824	128,338	244,778	-	30,706
Total Normal and Quota ad valorem rates	114,884	161,455	526,509	802,129	42	178,745
Normal and Quota other than ad valorem rates	15,384	965	51,612	67,961	16	2,169
Total Normal and Quota	130,268	162,421	578,121	869,090	58	180,913
Total ad valorem rates	114,983	162,123	533,146	810,532	42	190,902
Total other than ad valorem rates	15,476	965	52,042	69,483	16	2,171
TOTAL	132,458	163,088	585,188	880,735	58	193,072

	EEC - U.K.	EEC - Federal Republic of Germany	EEC - Other	EEC - Total	New Zealand
DUTYABLE					
Concessional rates (a)					
Ad valorem (2%)	8,604	10,592	11,409	30,604	8
Other ad valorem	691	1,318	251	2,260	-
Other than ad valorem	8	3	141	153	-
Total dutiable Concessional rates	9,303	11,913	11,801	33,017	8
Normal and Quota rates					
Ad valorem					
Under 2%	-	-	-	-	-
2% and under 5%	15,680	12,067	20,274	48,021	243
5% and under 7.5%	2,409	2,915	2,191	7,514	168
7.5% and under 10.0%	-	-	-	-	-
10.0% and under 12.5%	5,176	5,331	15,592	26,099	1,239
12.5% and under 15.0%	2	13	1,028	1,043	-
15.0% and under 17.5%	29,969	29,620	88,453	148,042	1,602
17.5% and under 20.0%	775	98	94	968	-
20.0% and under 22.5%	56,196	56,325	69,977	182,498	517
22.5% and under 25.0%	17	19	7	43	2
25.0% and under 27.5%	69,024	86,348	86,219	241,591	220
27.5% and under 30.0%	2,397	1,687	1,263	5,347	-
30.0% and under 32.5%	4,820	14,851	20,565	40,236	17
32.5% and under 35.0%	-	-	-	-	-
35.0% and under 37.5%	2,446	739	3,028	6,213	120
37.5% and under 40.0%	-	-	-	-	-
40.0% and under 42.5%	4,874	3,261	27,634	35,769	30
42.5% and under 45.0%	894	3,030	1,882	5,806	-
45.0% and under 47.5%	-	-	-	-	-
47.5% and under 50.0%	-	-	-	-	-
50.0% and over	32,957	108,857	38,922	180,736	294
Total Normal and Quota ad valorem rates	227,575	325,147	377,624	930,323	4,453
Normal and Quota other than ad valorem rates	224,902	1,492	40,950	267,343	31,226
Total Normal and Quota	452,477	326,639	418,573	1,197,667	35,679
Total ad valorem rates	236,470	337,056	389,283	963,187	4,462
Total other than ad valorem rates	224,910	1,496	41,091	267,497	31,226
TOTAL	461,780	338,552	430,374	1,230,706	35,691

For footnotes see end of table.

TABLE 11. CUSTOMS DUTY COLLECTED AT SPECIFIED RATES OF DUTY, 1987-88 -continued

\$'000						
Rate of Duty / Nature of Tariff	Canada	Japan	U.S.A.	Other	Total	
DUTIABLE						
Concessional rates (a)						
Ad valorem (2%)	1,026	24,141	23,805	496		95,362
Other ad valorem	118	1,860	1,507	11		12,034
Other than ad valorem	-	-	-	-		1,488
Total dutiable Concessional rates	1,144	26,001	26,132	507		108,894
Normal and Quota rates						
Ad valorem						
Under 2%	-	-	-	-		14
2% and under 5%	6,009	32,263	53,264	1,495		156,688
5% and under 7.5%	2,578	4,870	4,206	1,436		36,352
7.5% and under 10.0%	44	16,363	16,640	826		77
10.0% and under 12.5%	884	42	-	2		118,333
12.5% and under 15.0%	42	-	-	-		1,101
15.0% and under 17.5%	8,819	45,440	49,962	2,359		405,897
17.5% and under 20.0%	246	82	718	4		1,656
20.0% and under 22.5%	8,299	202,323	87,673	4,520		692,495
22.5% and under 25.0%	9	37	-	-		1,602
25.0% and under 27.5%	6,952	249,554	139,629	5,691		747,842
27.5% and under 30.0%	612	8,725	2,468	25		22,641
30.0% and under 32.5%	4,258	12,940	14,781	3,552		124,287
32.5% and under 35.0%	-	-	-	-		11
35.0% and under 37.5%	9	47,654	3,198	481		74,406
37.5% and under 40.0%	301	7,639	8,498	2,778		145,121
40.0% and under 42.5%	-	1	4,828	267		14,499
42.5% and under 45.0%	-	-	-	-		11
45.0% and under 47.5%	1	-	-	-		14,499
47.5% and under 50.0%	-	-	-	-		11
50.0% and over	105	132,396	5,492	5,970		600,477
Total Normal and Quota ad valorem rates	39,169	766,369	389,463	32,163		3,143,598
Normal and Quota other than ad valorem rates	1,230	3,008	82,479	2,340		457,772
Total Normal and Quota	40,399	769,376	471,942	34,503		3,601,370
Total ad valorem rates	40,312	792,369	414,775	32,670		3,250,994
Total other than ad valorem rates	1,230	3,008	83,299	2,340		457,270
TOTAL	41,543	795,378	498,072	35,010		3,710,264

(a) Includes imports entered under the old Commercial By-law and Tariff Concession Schemes for the period 1 July to 31 December 1987. From 1 January 1988 onwards these two categories are combined into the one Concessional category.

TABLE 12. IMPORTS CLEARED FOR HOME CONSUMPTION AND CUSTOMS DUTY COLLECTED

Country Groups				Countries						
ASEAN	Other developing countries	developing countries	Total	PNG	EFTA	EEC	Japan	U.S.A.	Other	Total
TOTAL IMPORTS CLEARED FOR HOME CONSUMPTION (\$'000)										
1980-81	1,258,378	3,777,489	5,035,867	73,416	690,980	3,842,942	3,561,319	4,133,609	1,478,853	18,800,183
1981-82	1,507,516	4,351,944	5,859,460	70,030	798,797	4,760,618	4,484,559	5,222,718	1,686,516	22,862,983
1982-83	1,549,101	4,379,871	5,924,972	69,190	695,311	4,357,303	4,523,882	4,762,006	1,479,335	21,951,753
1983-84	1,219,101	4,382,843	5,601,944	76,195	545,685	5,096,866	5,231,834	5,192,143	1,820,367	23,951,883
1984-85	1,697,217	4,934,061	6,631,278	114,420	1,242,593	6,258,691	6,604,649	6,822,554	2,271,965	29,907,018
1985-86	1,606,139	4,570,029	6,176,168	171,238	1,465,966	6,413,455	6,265,152	7,880,862	2,788,807	35,376,584
1986-87	2,006,100	6,064,648	8,070,748	189,966	1,713,838	8,874,455	7,887,831	8,436,380	2,851,916	38,025,134
1987-88	2,615,365	6,922,816	9,538,181	114,470	2,004,681	9,944,567	7,926,892	8,980,162	3,274,497	41,762,450
DUTIABLE CLEARANCES (\$'000)										
1980-81	265,241	1,064,929	1,330,170	4,198	508,002	2,954,399	3,027,048	3,175,317	679,946	11,672,235
1981-82	280,824	1,247,157	1,527,981	505	567,823	3,459,993	3,658,552	3,867,764	718,155	13,792,526
1982-83	285,060	1,216,946	1,499,006	847	499,206	3,301,743	3,574,864	3,354,827	595,183	12,816,881
1983-84	375,633	1,571,200	1,946,833	566	598,139	3,488,408	4,247,810	3,583,107	666,900	14,720,206
1984-85	523,175	2,623,409	3,146,584	993	802,457	4,663,206	5,260,703	4,475,580	801,125	18,551,873
1985-86	554,168	1,961,492	2,515,660	1,708	1,102,386	6,301,317	6,161,926	6,721,759	910,019	23,951,421
1986-87	649,752	2,828,868	3,478,620	286	1,210,666	6,653,455	5,717,521	5,747,110	925,719	23,732,375
1987-88	814,882	3,475,711	4,290,593	510	1,557,412	7,783,572	5,899,968	5,754,570	889,077	26,178,703
CUSTOMS DUTY COLLECTED (\$'000)										
1980-81	41,811	261,893	303,704	224	59,027	523,076	546,155	328,697	67,043	1,827,031
1981-82	50,221	324,948	375,169	128	68,314	601,835	595,668	387,893	74,381	2,102,501
1982-83	52,982	316,761	369,016	711	63,133	611,800	619,987	327,764	71,194	2,046,023
1983-84	63,554	414,123	477,677	137	77,752	664,585	750,214	342,630	70,295	2,381,476
1984-85	84,498	310,591	395,089	158	102,979	845,870	963,854	389,674	84,550	2,979,599
1985-86	95,159	453,385	548,544	142	138,009	3,095,369	1,011,666	424,143	96,889	3,388,711
1986-87	111,838	644,249	756,085	46	140,179	1,064,524	760,175	456,920	114,396	3,292,328
1987-88	132,458	746,276	878,735	58	193,072	1,230,706	795,378	498,072	112,244	3,710,264
PERCENTAGE OF CUSTOMS DUTY COLLECTED TO DUTIABLE CLEARANCES										
1980-81	16	25	23	5	12	18	18	10	10	16
1981-82	18	26	25	25	12	17	17	10	10	15
1982-83	18	26	25	25	13	17	17	10	10	15
1983-84	17	26	25	24	12	18	18	10	11	16
1984-85	17	26	25	23	12	18	18	10	11	16
1985-86	17	26	25	23	12	18	18	10	11	16
1986-87	17	26	25	23	12	18	18	10	11	16
1987-88	16	22	21	11	12	16	13	9	13	14

EXPLANATORY NOTES

NOTE: CHANGES IN CONTENT

Beer Excise Data

Due to changes in the method of calculating the duty levied on beer, which took effect from 24 August 1988, Tables 5 and 6 now show excise revenue and quantities cleared separately for low alcohol beer and for regular strength beer. These data were previously published as a single beer item.

Annual Tabulations

This issue of 5425.0 contains three additional tables providing detailed annual data. Table 10: Value of Imports Cleared for Home Consumption at Specified Rates of Duty; Table 11: Customs Duty Collected at Specified Rates of Duty; and Table 12: Imports Cleared for Home Consumption and Customs Duty Collected.

Introduction

This publication contains information on government revenue collected on imported goods, in the form of: customs duty collected on imported goods; excise duty on goods manufactured in Australia; and export duty on certain exported commodities. Detailed tables are shown on a quarterly basis but some monthly information is also included for broad commodity groups.

Sources of data

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

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

4. Details of refunds, drawbacks and export duty are compiled from the Department of Finance Ledger.

Duty Classifications**Customs duty**

5. Statistics of customs duty contained in this publication are presented according to the codes and descriptors of the Australian Customs Tariff. Until January 1988 the Australian Customs Tariff was based on the Customs Cooperation Council Nomenclature (CCCN).

6. From January 1988 the Australian Customs Tariff is based on a new international classification for describing goods for customs and other purposes, the Harmonized Commodity Description and Coding System (the Harmonized System). The Harmonized System, which is essentially a modernisation, re-organisation and extension of the CCCN, was adopted in January 1988 by most of the major trading nations of the world. More information about the Harmonized System may be obtained from the information paper *'The Harmonized System - A guide for users of ABS foreign trade statistics'*, available from the ABS.

7. Users should be aware that the changes to the Australian Customs Tariff which came into operation from January 1988 are extensive and for many items prevent direct comparison with previous periods. For this reason, detailed customs duty statistics shown in this publication relate to periods from January 1988 only. Statistics for periods prior to January 1988 are available from issues of this publication for the relevant period.

8. Revenue from customs duty includes duty paid (net of refunds and drawbacks) on both merchandise and non-merchandise trade imports. Total customs duty as shown in this publication therefore differs from that shown in import clearance statistics which are shown on a gross basis and exclude non-merchandise trade.

Export duty

9. Statistics of export duty contained in this publication are presented according to the codes and descriptors of the Australian Harmonized Export Commodity Classification. Prior to January 1988, export duty statistics were presented according to the codes and descriptors of the Australian Export Commodity Classification. Despite this change to a new classification, comparability of data for the commodities subject to export duty is not affected.

Excise duty

10. Statistics of excise duty contained in this publication are presented according to the Reference Numbers and descriptors of the Excise Tariff. Further details on, or copies of, the Excise Tariff are available from the Australian Customs Service or the Customs House in each State. Excise duty statistics are not affected by the changes referred to in paragraphs 6, 7 and 9 above. Therefore, in this publication excise duty statistics for periods before and after January 1988 are shown on the same basis.

Statistical period

11. The statistical month for customs and excise duties is the month in which documents are finalised by the Australian Customs Service. 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.

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

13. For export duty and refunds and drawbacks the statistical month is the month in which the amounts were actually paid.

14. In the case of export duty this is not necessarily the month the goods were exported. Similarly for refunds and drawbacks this may not be the month in which the duty

was originally paid. A refund or drawback can be claimed up to twelve months after the duty was paid.

Statistical Amendments

15. The statistics for the more recent periods in this publication may be amended as a result of continuing quality checks. Although these amendments usually have little effect on broad aggregate statistics, they may have a significant effect on individual commodity statistics. For this reason, statistics for 1988-89 should be regarded as preliminary and subject to revision.

Description of terms

16. 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.

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

18. Export duty: Duty levied on a few specific export commodities to be paid prior to exportation, or as the Collector of Customs determines. Currently, certain coal and uranium exports attract export duty.

19. 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.

20. Net Revenue: Net Customs and Excise revenue data shown in Tables 1 and 3 to 6 in this publication represent data net of refunds and drawbacks. It should be noted that details of refunds include refunds of sales tax. However, since the gross customs and excise duty revenue data do not include sales tax, net revenue is understated by the amount of sales tax included in refunds. The amount of sales tax refunded is not considered to be significant.

21. 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.

22. 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.

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

24. 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, net revenue statistics on petroleum products contained in this publication are overstated to the extent of these refunds.

Treatment of Confidential Data

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

Nature of tariff

26. The amount of customs duty payable on certain import clearances varies according to the circumstances relating to the importation of those goods. The categories of nature of tariff which are included in Tables 10 and 11 in this publication are described below.

27. Normal: Includes items attracting the rate of duty prescribed in Schedule 3 of the Australian Customs Tariff.

28. Government: Covers government purchases not subject to duty. Includes imports by Commonwealth Departments, prescribed Authorities and imports under an Australian Industry Involvement Program. These items are included in Part 1 of Schedule 4 of the Australian Customs Tariff.

29. Quota: A scheme which applies quantitative restrictions to goods coming into the country. After the set limits are reached, a substantially higher rate of duty can apply, which may make importation an uneconomic proposition. Items entered under quota provisions are prescribed in Schedule 5 of the Australian Customs Tariff.

30. Concessional: Provides for general concessions for prescribed persons, bodies, authorities, countries or goods. The items are included in Schedule 4 and The Supplementary Provisions of the Australian Customs Tariff. This category replaces the old By-law and Tariff Concession categories from 1 January 1988. Data for the period 1 July to 31 December 1987 reported under the old By-law and Tariff Concession categories have been combined and reported under the 'Concessional' category.

Series available on request

31. Import statistics are available on standard microfiche, special returns, and magnetic tape. A comprehensive series of information papers describe these services. Tailored services to meet client needs are also available on request. For more information, please contact any ABS office.

Related publications

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

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

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

Foreign Trade Statistics: An Overview (5481.0).

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

Symbols and other usages

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

- n.s.a. not specified above
- n.p. not available for publication

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

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