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CANBERRA

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CUSTOMS AND EXCISE REVENUE, AUSTRALIA
JUNE 1987

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

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NOTE: Statistics on customs and excise duty relate to the month in which entries are finalised by Customs and passed to the ABS for processing. They do not necessarily represent commodities imported (Customs revenue) or manufactured (Excise revenue) or duty paid during the month. See paragraphs 6 and 7 of the Explanatory Notes.

MAIN FEATURES

Total gross revenue from Customs, Excise and Exports duties for June 1987 rose by $202m to $1,218m, an increase of 20% compared with May 1987 (Excise $943m, up 23%; Customs $269m, up 11%; and Exports duties $7m, up 13%).

The major contributors to the increase in excise duty were petroleum products, up $127m (34%) to $502m; and beer, up $39m (47%) to $120m.

The major contributors to the increase in customs duty were textiles, up $6m (26%) to $27m; alcoholic spirits, up $4m (26%) to $22m; and vehicles and aircraft, up $4m (9%) to $52m.

Gross revenue from Customs, Excise and Exports duties for the year ended June 1987, compared with the year ended June 1986 showed an increase of $45m (0.3%) to $13,350m. The major contributors to this increase were excise duty on petroleum products, up $2,115m (68%) to $5,235m; and beer, up $83m (7%) to $1,363m. Decreases were recorded in excise duty on crude petroleum and LPG, down $2,096m (48%) to $2,233m; and customs duty on vehicles and aircraft, down $225m (27%) to $594m.

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 information is provided on export duty paid on coal and uranium exports.

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

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

Source of data

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

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

Statistical period

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

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

7. Attention is drawn to the fact that delays in the receipt of Customs documents for 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.

Description of terms

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

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

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

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

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

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

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

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

Treatment of Confidential Data

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

OTHER INFORMATION AVAILABLE

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

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

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

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

Related publications

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

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

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

Foreign Trade Statistics: An Overview (5481.0).

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

Symbols and other usages

-	nil or rounded to zero
..	not applicable
kg	kilograms
l	litres
l.al	litres alcohol
nei	not elsewhere included
np	not available for publication

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

Electronic services

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

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IAN CASTLES
Australian Statistician

TABLE 1. CUSTOMS AND EXCISE : REVENUE COLLECTED

Period	Customs duty: Gross Revenue $'000	Customs duty: Percentage of total gross revenue	Excise duty: Gross Revenue $'000	Excise duty: Percentage of total gross revenue	Total gross revenue(a) $'000	Exports duty $'000
1984-85	2,977,088	25.5	8,697,714	74.5	11,674,802	60,299
1985-86	3,389,462	25.5	9,857,482	74.4	13,246,944	57,704
1986-87	3,289,482	24.7	10,005,843	75.3	13,295,325	54,629
1985-86 -						
April	276,616	25.2	822,975	74.8	1,099,591	5,491
May	239,863	26.6	662,531	73.4	902,394	4,417
June	251,570	24.2	789,404	75.8	1,040,975	3,611
1986-87 -						
July	301,269	28.4	758,690	71.6	1,059,958	3,994
August	297,433	29.1	724,852	70.9	1,022,285	4,720
September	(b)311,989	28.5	781,388	71.5	1,093,377	4,245
October	(b)266,601	24.1	838,854	75.9	1,105,455	4,020
November	(b)208,650	20.3	819,711	79.7	1,028,361	4,062
December	(b)285,029	26.4	795,166	73.6	1,080,195	5,396
January	(b)287,342	22.9	965,254	77.1	1,252,596	3,942
February	(b)290,816	25.6	845,614	74.4	1,136,430	2,867
March	268,457	37.6	446,388	62.4	714,845	4,441
April	260,679	16.5	1,319,642	83.5	1,580,321	4,672
May	242,336	24.0	767,582	76.0	1,009,918	5,748
June	268,881	22.2	942,702	77.8	1,211,584	6,523

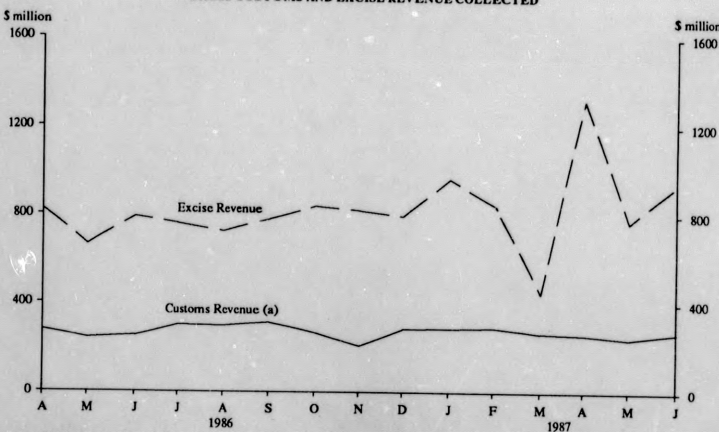
(a) Excludes export duty, see paragraph 10 of the Explanatory Notes.

(b) Significant variations in the rate of processing of import records in the Australian Customs Service affected customs duty statistics for certain months. Figures for these months are overstated (+) or understated (-) as follows :

September	1986	+$10m	December	1986	+$10m
October	1986	-$25m	January	1987	+$10m
November	1986	-$25m	February	1987	+$20m

As a result, statistics for the above months are not directly comparable.

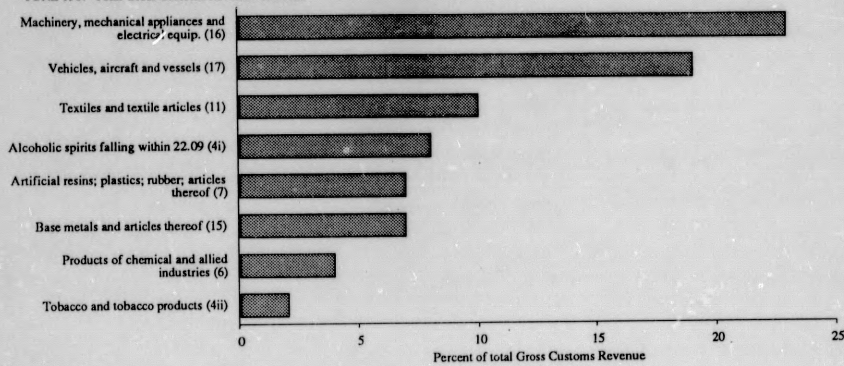
GROSS CUSTOMS AND EXCISE REVENUE COLLECTED



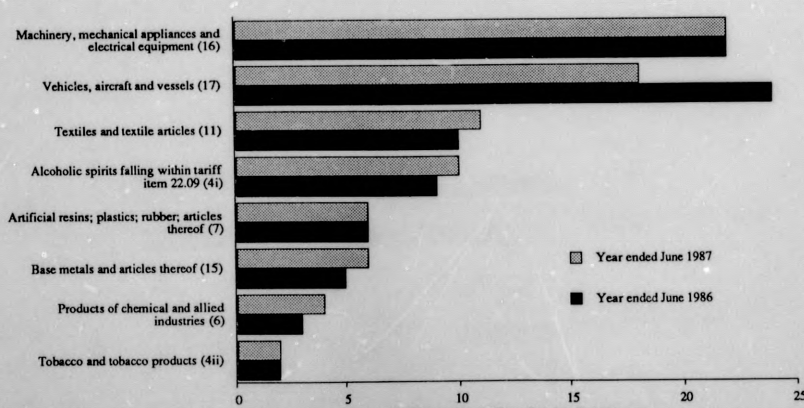
(a) See footnote (b) to Table 1.

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

JUNE 1987 Total Gross Customs Revenue $268.9m



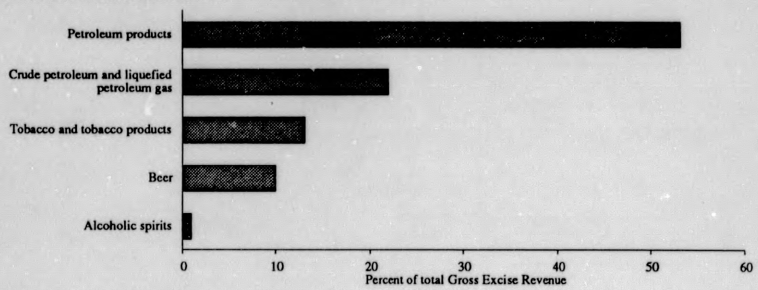
YEAR ENDED JUNE 1987 Total Gross Customs Revenue $3,289.5m



(a) Gross Customs revenue is shown for major Customs Tariff Divisions (figures in brackets) and represents 80% and 79% respectively of total Gross Customs Revenue collected for June 1987 and the year ended June 1987.

DISTRIBUTION OF GROSS EXCISE REVENUE COLLECTED BY MAJOR EXCISE ITEMS

JUNE 1987 Total Gross Excise Revenue $942.7m



YEAR ENDED JUNE 1987 Total Gross Excise Revenue $10,005.8m

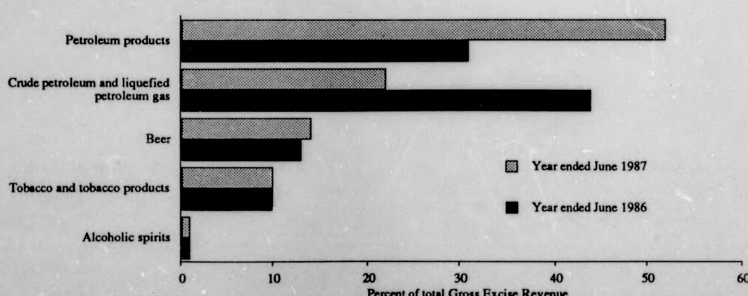


TABLE 2. CUSTOMS REVENUE COLLECTED BY CUSTOMS TARIFF DIVISION AND EXCISE REVENUE COLLECTED BY EXCISE ITEM
($'000)

		June 1987			Year ended June 1987		
Customs tariff division	Description	Gross revenue	Refunds and drawbacks	Net revenue	Gross revenue	Refunds and drawbacks	Net revenue
	CUSTOMS DUTY						
1	Live animals, animal products	121	2	119	1,626	16	1,610
2	Vegetable products	306	98	208	5,445	901	4,544
3	Animal and vegetable fats and oils and their cleavage products; prepared edible fats; animal and vegetable waxes	61	4	57	1,290	141	1,149
4	Prepared foodstuffs; beverages, spirits and vinegar; tobacco:						
	(i) Spirits not in tariff item 22.08, liqueurs, spirituous beverages, compound alcoholic preparations, tariff item 22.09	21,561	33	21,528	322,520	276	322,244
	(ii) Tobacco and tobacco products falling within tariff items 24.01 and 24.02	5,429	7	5,422	57,875	121	57,754
	(iii) Other prepared foodstuffs, beverages, spirits and vinegar	2,652	80	2,572	36,138	1,259	34,879
5	Mineral products:						
	(i) Selected petroleum products falling within tariff item 27.10	3,661	547	(a)3,114	49,431	6,425	(a)43,006
	(ii) Other mineral products	446	94	352	5,089	592	4,497
6	Products of the chemical and allied industries	11,048	742	10,306	132,671	7,889	124,782
7	Artificial resins and plastic materials, cellulose esters and ethers, and articles thereof; rubber, synthetic rubbers, factice, and articles thereof	18,869	660	18,209	205,558	8,392	197,166
8	Raw hides and skins, leather, furskins, and articles thereof; saddlery and harness; travel goods, handbags, and similar containers; articles of gut (other than silkworm gut)	3,053	98	2,955	30,613	708	29,905
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	1,881	29	1,852	24,702	415	24,287
10	Paper-making material; paper and paperboard and articles thereof	8,681	337	8,344	106,075	4,184	101,891
11	Textiles and textile articles	27,437	767	26,670	367,099	7,916	359,183
12	Footwear, headgear, umbrellas, sunshades, whips, riding-crops and parts therefor; prepared feathers and articles made therewith; artificial flowers; articles of human hair	6,791	414	6,377	104,736	1,402	103,334
13	Articles of stone, of plaster, of cement, of asbestos, of mica and of similar materials; ceramic products; glass and glassware	6,738	460	6,278	76,124	4,714	71,410
14	Pearls, precious and semi-precious stones, precious metals, rolled precious metals, and articles thereof; imitation jewellery; coin	1,154	55	1,099	15,915	586	15,329
15	Base metals and articles of base metal	17,876	809	17,067	197,990	8,242	189,748
16	Machinery and mechanical appliances; electrical equipment; parts therefor	61,192	3,951	57,241	726,647	42,898	683,749
17	Vehicles, aircraft and parts therefor; vessels and certain associated transport equipment	51,518	1,216	50,302	594,421	18,385	576,036
18	Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus; clocks and watches; musical instruments; sound recorders or reproducers; television image and sound recorders or reproducers; parts therefor	9,036	742	8,294	93,203	8,412	84,791
19	Arms and ammunition; parts therefor	61	10	51	885	106	779
20	Miscellaneous manufactured articles	8,982	345	8,637	128,880	3,956	124,924
21	Other Customs duty:						
	(i) Works of art, collectors' pieces and antiques	6	14	-8	80	117	-37
	(ii) Miscellaneous (where nominal tariff item used or 4th Schedule items used)	321	7	314	4,413	58	4,355
	(iii) Revenue collected on dutiable ships' stores	-	-	-	56	-	56
	(iv) Sundry undistributed duty	-	17	-17	-	531	-531
	Total customs duty	268,881	11,538	257,343	3,289,482	128,642	3,160,840
Excise reference number							
	EXCISE DUTY						
1	Beer	120,405	18	120,388	1,363,483	611	1,362,872
2	Spirits, including liqueurs, etc.	11,104	22	11,082	129,982	251	129,731
	Tobacco products:						
6;9	Tobacco and snuff	3,297	3	3,295	35,968	267	35,701
7;8	Cigars, cigarettes and cigarette tobacco	92,040	130	91,910	973,235	2,416	970,819
	Petroleum products:						
11A3a/12	Aviation gasoline - for use in aircraft	2,095	737	(a)1,359	19,177	7,876	(a)11,301
11A3b/27	Aviation gasoline - other	-	1	(a)-1	-	288	(a)-288
11A3b/38	Other gasoline	299,591	1,891	(a)297,700	3,195,439	17,661	3,177,778
11B3/15	Mineral turpentine, n.e.i.	-	-	(a)	-	-	(a)
11D/14	Aviation kerosene	20,780	-	(a)20,780	218,027	-	(a)218,027
11E1-4	Kerosene, n.s.a; heating and fuel oil	4,962	160	(a)4,802	46,251	5,672	(a)40,580
11E5-7	Automotive, industrial and marine diesel fuel	174,093	43,031	(a)131,062	1,756,083	494,172	1,261,912
11F/17	Gasoline - commercial motor spirit/ethanol blends	-	-	(a)-	-	25	(a)-25
17	Crude petroleum and liquefied petroleum gas(b)	209,901	5,092	204,809	2,232,981	236,562	1,996,419
20	Coal	4,433	-	4,433	35,216	4	35,212
	Other and undistributed excise revenue	-	-	-	-	-	-
	Total excise duty	942,702	51,085	891,617	10,005,843	765,805	9,240,038
	Total customs and excise duty	1,211,584	62,623	1,148,961	13,295,325	894,447	12,400,878

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

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

Customs tariff item	Description	June 1987 Quantity	June 1987 Revenue	Year ended June 1987 Quantity	Year ended June 1987 Revenue
		l.al'000	$'000	l.al'000	$'000
	CUSTOMS DUTY				
22.09	SPIRITS: Spirits not falling within tariff item 22.08; liqueurs and other spirituous beverages; compound alcoholic preparations (known as concentrated extracts) for the manufacture of beverages				
	Brandy	36	785	649	13,275
	Whisky, including liqueur whisky	548	13,940	9,146	220,354
	Gin	49	1,224	665	15,946
	Rum	53	1,335	634	15,027
	Bitters	-	2	4	95
	Compound alcoholic preparations	7	5	9	13
	Liqueurs	113	2,966	1,622	40,538
	Other	52	1,306	716	17,272
	Total spirits	858	21,561	13,445	322,520
	Refunds and drawbacks	..	33	..	276
	Total net spirits	858	21,528	13,445	322,244
		kg'000	$'000	kg'000	$'000
	TOBACCO : (including cigarettes, etc.)				
24.01	Unmanufactured tobacco; tobacco refuse	1,198	365	10,610	3,534
24.02	Manufactured tobacco; tobacco extracts and essences:				
	Cigarettes; fine cut tobacco suitable for the manufacture of cigarettes not put up for retail sale:				
	Cigarettes	38	1,603	430	17,255
	Tobacco	1	56	34	1,346
	Cigars, cigarillos and cheroots	11	490	143	5,640
	Snuff	-	2	3	16
	Homogenised or reconstituted tobacco in sheet, strip or similar forms	-	-	-	-
	Other:				
	Cut tobacco;				
	Cigarette	56	2,300	616	23,918
	Pipe	15	613	155	6,109
	Other	-	-	2	58
	Total tobacco	1,321	5,429	11,993	57,875
	Refunds and drawbacks	..	7	..	121
	Total net tobacco	1,321	5,422	11,993	57,754
		l'000	$'000	l'000	$'000
	REFINED PETROLEUM PRODUCTS:				
27.10	Selected Petroleum products falling within tariff item 27.10	73,532	3,661	1,260,343	49,431
	Refunds and drawbacks	..	(a)547	..	(a)6,425
Excise reference number					
		l'000	$'000	l'000	$'000
	EXCISE DUTY				
1	Beer	151,411	120,405	1,784,477	1,363,483
	Refunds and drawbacks	..	18	..	611
		l.al'000	$'000	l.al'000	$'000
2A,C	Brandy	97	2,039	1,781	35,751
2D	Whisky	13	328	129	3,017
2F	Rum	219	5,436	2,303	54,281
2G1	Liqueurs: as prescribed by By-law	7	168	133	3,140
2H13	Vodka	39	971	478	11,272
2H24	Ouzo	20	502	293	6,924
2H35	Gin	24	580	232	5,483
2H46	Other spirituous beverages: as prescribed by By-law	43	1,066	414	9,811
2G2,2H18, 2(O)	Other liqueurs, other spirituous beverages and other spirits n.e.i.	1	15	12	303
	Total spirits, including liqueurs	463	11,104	5,776	129,982
	Refunds and drawbacks	..	22	..	251
		kg'000	$'000	kg'000	$'000
	Tobacco products:				
6;9	Tobacco and snuff	84	3,297	969	35,968
	Refunds and drawbacks	-	3	-	267
7	Cigars	-	-	1	34
8	Cigarettes and cigarette tobacco	2,339	92,040	25,801	973,200
	Refunds and drawbacks	..	130	..	2,416

See footnotes at end of table.

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

Excise reference number		June 1987 Quantity	June 1987 Revenue	Year ended June 1987 Quantity	Year ended June 1987 Revenue
		1'000	$'000	1'000	$'000
	Petroleum products:				
11A3a/12	Aviation gasoline - for use in aircraft	12,547	(a)2,095	114,741	(a)19,177
	Refunds and drawbacks	..	737	..	7,876
11A3b/27	Aviation gasoline - other	-	(a)	-	(a)
	Refunds and drawbacks	..	1	..	288
11A3b/38	Other gasoline	1,514,121	(a)299,591	16,100,824	(a)3,195,439
	Refunds and drawbacks	..	1,891	..	17,661
11B3/15	Mineral turpentine, n.e.i.	-	(a)	-	(a)
	Refunds and drawbacks	..	-	..	-
11D/14	Aviation kerosene	131,310	(a)20,780	1,373,287	(a)218,027
	Refunds and drawbacks	..	-	..	-
11E1-4	Kerosene, n.s.a; heating and fuel oil	120,787	(a)4,962	1,123,207	(a)46,251
	Refunds and drawbacks	..	160	..	5,672
11E5-7	Automotive, industrial and marine diesel fuel	879,286	(a)174,093	8,850,924	(a)1,756,083
	Refunds and drawbacks	..	43,031	..	494,172
11F/17	Gasoline - commercial motor spirit/ethanol blends	-	(a)	-	(a)
	Refunds and drawbacks	..	-	..	25
17A2	Stabilised crude petroleum oil	2,572,894	209,014	33,232,431	2,195,376
	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)	176,708	887	1,590,192	37,605
	Total crude petroleum and liquefied petroleum gas	2,749,601	209,901	34,822,622	2,232,981
	Refunds and drawbacks	..	5,092	..	236,562

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

TABLE 4. EXCISABLE POTABLE SPIRITS: QUANTITY CLEARED AND REVENUE COLLECTED, BY STATE (a), June 1987

Excise reference number	Potable spirits	New South Wales Quantity l.al	New South Wales Gross revenue $A	Victoria Quantity l.al	Victoria Gross revenue $A	Queensland Quantity l.al	Queensland Gross revenue $A
2A,C	Brandy	20,035	424,540	27,976	585,772	11,129	235,815
2D	Whisky	972	24,137	n.p.	n.p.	140	3,476
2F	Rum	35,357	877,901	26,851	665,315	n.p.	n.p.
2G1	Liqueurs: as prescribed by By-law	3,019	74,960	n.p.	n.p.	1,563	38,813
2H13	Vodka	15,679	389,270	15,902	385,456	4,912	121,965
2H24	Ouzo	6,989	173,538	9,241	226,327	1,698	42,164
2H35	Gin	5,605	139,174	n.p.	n.p.	n.p.	n.p.
2H46	Other spirituous beverages: as prescribed by By-law	7,703	191,271	21,727	533,183	n.p.	n.p.
2G2,2H18, 2(O)	Other liqueurs, other spirituous beverages and other spirits n.e.i.	146	3,724	-	-	n.p.	n.p.
	Total spirits, including liqueurs	95,505	2,298,515	127,987	3,036,967	156,904	3,855,344

Excise reference number	Potable spirits	South Australia Quantity l.al	South Australia Gross revenue $A	Western Australia Quantity l.al	Western Australia Gross revenue $A	Tasmania Quantity l.al	Tasmania Gross revenue $A
2A,C	Brandy	27,555	583,882	n.p.	n.p.	1,181	25,171
2D	Whisky	1,639	40,701	n.p.	n.p.	58	1,433
2F	Rum	12,377	307,311	10,330	254,704	951	23,608
2G1	Liqueurs: as prescribed by By-law	n.p.	n.p.	272	6,762	3	70
2H13	Vodka	n.p.	n.p.	908	22,542	476	11,807
2H24	Ouzo	989	24,554	n.p.	n.p.	227	5,634
2H35	Gin	990	24,572	n.p.	n.p.	243	6,041
2H46	Other spirituous beverages: as prescribed by By-law	1,627	40,396	5,646	139,964	216	5,363
2G2,2H18, 2(O)	Other liqueurs, other spirituous beverages and other spirits n.e.i.	-	-	n.p.	n.p.	-	-
	Total spirits, including liqueurs	47,181	1,071,205	26,341	624,927	3,354	79,127

Excise reference number	Potable spirits	Northern Territory Quantity l.al	Northern Territory Gross revenue $A	Australian Capital Territory Quantity l.al	Australian Capital Territory Gross revenue $A	Australia Quantity l.al	Australia Gross revenue $A
2A,C	Brandy	60	1,263	n.p.	n.p.	96,528	2,038,531
2D	Whisky	-	-	n.p.	n.p.	13,465	327,725
2F	Rum	1,808	44,903	n.p.	n.p.	219,047	5,435,647
2G1	Liqueurs: as prescribed by By-law	-	-	n.p.	n.p.	6,784	168,452
2H13	Vodka	-	-	n.p.	n.p.	39,477	970,798
2H24	Ouzo	202	5,026	n.p.	n.p.	20,334	501,748
2H35	Gin	-	-	n.p.	n.p.	23,571	580,014
2H46	Other spirituous beverages: as prescribed by By-law	108	2,682	n.p.	n.p.	43,177	1,065,580
2G2,2H18, 2(O)	Other liqueurs, other spirituous beverages and other spirits n.e.i.	-	-	-	-	601	15,319
	Total spirits, including liqueurs	2,178	53,873	3,534	83,856	462,984	11,103,815

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

TABLE 5. EXCISABLE TOBACCO PRODUCTS: QUANTITY CLEARED AND REVENUE COLLECTED, BY STATE (a), June 1987

Excise reference number	Description	New South Wales Quantity kg	New South Wales Revenue $A	Victoria Quantity kg	Victoria Revenue $A	Queensland Quantity kg	Queensland Revenue $A
	Tobacco products:						
6,9	Tobacco and snuff	20,710	814,935	14,605	574,703	29,477	1,159,924
7	Cigars	-	-	4	153	-	-
8/17	Cigarettes	373,829	14,710,183	1,135,852	44,695,788	544,748	21,435,838
8/28	Cigarette tobacco	-	-	-	-	5	197
	Total tobacco products	394,539	15,525,118	1,150,461	45,270,644	574,230	22,595,958
	Refunds and drawbacks	..	-	..	73,769	..	45,922
	Net revenue	..	15,525,118	..	45,196,875	..	22,550,036

Excise reference number	Description	South Australia Quantity kg	South Australia Revenue $A	Western Australia Quantity kg	Western Australia Revenue $A	Tasmania Quantity kg	Tasmania Revenue $A
	Tobacco products:						
6,9	Tobacco and snuff	9,475	372,826	7,394	290,970	2,138	84,119
7	Cigars	-	-	-	-	-	-
8/17	Cigarettes	143,572	5,649,567	115,878	4,559,781	25,133	988,964
8/28	Cigarette tobacco	-	-	-	-	-	-
	Total tobacco products	153,047	6,022,393	123,272	4,850,751	27,270	1,073,082
	Refunds and drawbacks	..	10,548	..	-	..	2,724
	Net revenue	..	6,011,845	..	4,850,751	..	1,070,358

Excise reference number	Description	Northern Territory Quantity kg	Northern Territory Revenue $A	Australian Capital Territory Quantity kg	Australian Capital Territory Revenue $A	Australia Quantity kg	Australia Revenue $A
	Tobacco products:						
6,9	Tobacco and snuff	-	-	-	-	83,799	3,297,475
7	Cigars	-	-	-	-	4	153
8/17	Cigarettes	-	-	-	-	2,339,012	92,040,121
8/28	Cigarette tobacco	-	-	-	-	5	197
	Total tobacco products	-	-	-	-	2,422,819	95,337,947
	Refunds and drawbacks	..	-	..	-	-	132,963
	Net revenue	..	-	..	-	2,422,819	95,204,984

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

TABLE 6. EXCISABLE PETROLEUM PRODUCTS, CRUDE PETROLEUM(a) AND LIQUID PETROLEUM GAS: QUANTITY CLEARED AND REVENUE COLLECTED, BY STATE (b), June 1987

Excise reference number	Description	New South Wales Quantity 1'000	New South Wales Gross revenue $'000	Victoria Quantity 1'000	Victoria Gross revenue $'000	Queensland Quantity 1'000	Queensland Gross revenue $'000
11A3a/12	Aviation gasoline - for use in aircraft	146	24	9,267	1,548	n.p.	n.p.
11A3b/27	Aviation gasoline - other	-	-	-	-	-	-
11A3b/38	Other gasoline	557,007	109,700	787,452	156,230	93,750	18,600
11B3/15	Mineral turpentine, n.e.i.	-	-	-	-	-	-
11D/14	Aviation kerosene	32,323	5,075	67,409	10,694	25,208	3,999
11E1-4	Kerosene, n.s.a; heating and fuel oil	34,585	1,416	72,094	2,967	n.p.	n.p.
11E5-7	Automotive, industrial and marine diesel fuel	265,648	52,347	475,740	94,387	68,409	13,572
11F/17	Gasoline - commercial motor spirit/ethanol blends	-	-	-	-	-	-
	Total petroleum products	889,710	168,562	1,411,962	265,826	197,044	36,791
17A2	Stabilised crude petroleum oil	-	-	2,028,858	209,014	174,395	-
	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(c)	-	-	171,631	862	-	-
	Total crude petroleum and liquefied petroleum gas	-	-	2,200,489	209,876	174,395	-

Excise reference number	Description	South Australia Quantity 1'000	South Australia Gross revenue $'000	Western Australia Quantity 1'000	Western Australia Gross revenue $'000	Tasmania Quantity 1'000	Tasmania Gross revenue $'000
11A3a/12	Aviation gasoline - for use in aircraft	n.p.	n.p.	-	-	-	-
11A3b/27	Aviation gasoline - other	-	-	-	-	-	-
11A3b/38	Other gasoline	27,189	5,394	35,866	7,116	5,227	1,037
11B3/15	Mineral turpentine, n.e.i.	-	-	-	-	-	-
11D/14	Aviation kerosene	2,060	327	914	145	-	-
11E1-4	Kerosene, n.s.a; heating and fuel oil	n.p.	n.p.	2,322	96	1,733	71
11E5-7	Automotive, industrial and marine diesel fuel	17,199	3,412	31,255	6,201	5,919	1,174
11F/17	Gasoline - commercial motor spirit/ethanol blends	-	-	-	-	-	-
	Total petroleum products	48,710	9,260	70,357	13,557	12,880	2,283
17A2	Stabilised crude petroleum oil	284,486	-	n.p.	n.p.	-	-
	Liquid petroleum obtained from naturally occurring petroleum gas						
17B2/1X	Fuel for internal combustion engines	-	-	-	-	-	-
17B2a/13	Delayed-entry liquid petroleum	-	-	-	-	-	-
17B3b/11	Other	-	-	-	-	-	-
17C2/16	Liquefied petroleum gas(c)	5,076	25	-	-	-	-
	Total crude petroleum and liquefied petroleum gas	289,562	25	n.p.	n.p.	-	-

Excise reference number	Description	Northern Territory Quantity 1'000	Northern Territory Gross revenue $'000	Australian Capital Territory Quantity 1'000	Australian Capital Territory Gross revenue $'000	Australia Quantity 1'000	Australia Gross revenue $'000
11A3a/12	Aviation gasoline - for use in aircraft	1,104	184	-	-	12,547	2,095
11A3b/27	Aviation gasoline - other	-	-	-	-	-	-
11A3b/38	Other gasoline	7,630	1,514	-	-	1,514,121	299,591
11B3/15	Mineral turpentine, n.e.i.	-	-	-	-	-	-
11D/14	Aviation kerosene	3,396	539	-	-	131,310	20,780
11E1-4	Kerosene, n.s.a; heating and fuel oil	145	6	-	-	120,787	4,962
11E5-7	Automotive, industrial and marine diesel fuel	15,115	2,999	-	-	879,286	174,093
11F/17	Gasoline - commercial motor spirit/ethanol blends	-	-	-	-	-	-
	Total petroleum products	27,389	5,242	-	-	2,658,051	501,521
17A2	Stabilised crude petroleum oil	n.p.	n.p.	-	-	2,572,894	209,014
	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(c)	-	-	-	-	176,708	887
	Total crude petroleum and liquefied petroleum gas	n.p.	n.p.	-	-	2,749,601	209,901

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

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

State	Revenue Collected June 1987 $A	Revenue Collected Year ended June 1987 $A
New South Wales	1,668,029	17,124,280
Victoria	-	-
Queensland	2,573,484	17,045,416
South Australia	-	-
Western Australia	n.p.	n.p.
Tasmania	n.p.	n.p.
Northern Territory	-	-
Australian Capital Territory	-	-
State Not Available	191,144	1,046,761
Australia	4,432,656	35,216,456
Refunds and drawbacks	-	3,793
Total net revenue	4,432,656	35,212,663

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

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

State	Revenue Collected June 1987 $A	Revenue Collected Year ended June 1987 $A
New South Wales	-	-
Victoria	-	-
Queensland	6,387,809	51,526,248
South Australia	-	-
Western Australia	-	-
Tasmania	-	-
Northern Territory	-	-
Australian Capital Territory	-	-
Australia	6,387,809	51,526,248

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

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

	Revenue Collected June 1987 $A	Revenue Collected Year ended June 1987 $A
Australia	135,657	3,102,976

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