



# **Customs Tariff Amendment (Draught Beer) Act 2026**

**No. 37, 2026**

**An Act to amend the *Customs Tariff Act 1995*, and for related purposes**

Note: An electronic version of this Act is available on the Federal Register of Legislation (<https://www.legislation.gov.au/>)



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## Contents

1	Short title.....	1
2	Commencement .....	2
3	Schedules .....	2
<b>Schedule 1—Amendments</b>		<b>3</b>
	<i>Customs Tariff Act 1995</i>	3





# Customs Tariff Amendment (Draught Beer) Act 2026

No. 37, 2026

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## An Act to amend the *Customs Tariff Act 1995*, and for related purposes

[Assented to 8 April 2026]

The Parliament of Australia enacts:

### 1 Short title

This Act is the *Customs Tariff Amendment (Draught Beer) Act 2026*.

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## 2 Commencement

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

<b>Commencement information</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Provisions</b>	<b>Commencement</b>	<b>Date/Details</b>
1. Sections 1 to 3 and anything in this Act not elsewhere covered by this table	The day this Act receives the Royal Assent.	8 April 2026
2. Schedule 1	1 August 2025.	1 August 2025

Note: This table relates only to the provisions of this Act as originally enacted. It will not be amended to deal with any later amendments of this Act.

- (2) Any information in column 3 of the table is not part of this Act. Information may be inserted in this column, or information in it may be edited, in any published version of this Act.

## 3 Schedules

Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

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## Schedule 1—Amendments

### *Customs Tariff Act 1995*

#### **1 After section 19AABB**

Insert:

#### **19AABC Temporary freeze in indexation for draught beer**

##### *Temporary freeze in indexation*

- (1) Despite any other provision of this Act, subsection 19(1) applies in relation to each CPI indexed draught beer rate as if the indexation factor were 1 for each of the following indexation days:
- (a) 1 August 2025;
  - (b) 1 February 2026;
  - (c) 1 August 2026;
  - (d) 1 February 2027.

Note 1: This means the rates as they are on 31 July 2025 will be unchanged for the next 2 years.

Note 2: When indexation resumes in August 2027, the indexation factor for 1 August 2027 will be applied against these unchanged rates (see subsection 19(1)).

- (2) In this section:

***CPI indexed draught beer rate*** means a rate of duty in the following:

- (a) the rate column of subheading 2203.00.63, 2203.00.65, 2203.00.67, 2203.00.71, 2203.00.72, 2203.00.79, 2206.00.72, 2206.00.76, 2206.00.78, 2206.00.82, 2206.00.83 or 2206.00.89 in Schedule 3;
- (b) the rate column of an item in the table in Schedule 4A or a later Schedule that relates to a subheading in Schedule 3 specified in paragraph (a).

***indexation day*** has the same meaning as in section 19.

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*[Minister's second reading speech made in—  
House of Representatives on 8 October 2025  
Senate on 5 February 2026]*

*(76/25)*

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*4*

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