

## OVERVIEW

For the 2011–12 financial year:

- total excise liabilities were \$25.9 billion, an increase of less than 0.1% from 2010–11
- excise from petrol and diesel totalled \$14.5 billion, an increase of 8.4% from 2010–11
- excise from alcohol products was \$3.1 billion, a 0.2% increase from 2010–11.

## INTRODUCTION

Excise duty is levied on certain goods manufactured or produced in Australia. Manufacturers (and/or permission holders) pay excise duty on the following locally manufactured or produced goods:

- petroleum products and non-petroleum based fuels (including petrol, diesel, aviation fuels, kerosene, heating and fuel oil, crude oil and condensate, and gaseous fuels such as liquefied petroleum gas, liquefied natural gas, compressed natural gas, ethanol and bio-diesel)
- tobacco products (including cigarettes and tobacco)
- alcohol products (including beer, spirits and ready-to-drink products, but excluding wine, which is subject to the wine equalisation tax).

Excise duties applied to tobacco and alcohol are subject to indexation in February and August each year, in line with upward movements in the consumer price index. Indexation is not applied to petroleum products, non-petroleum based fuels, or oils and greases.

Excise duty is levied on tobacco products on a per stick basis for cigarettes and per kilogram basis for other tobacco products. Excise duty rates applying to beer vary according to the alcohol content and container size.

The figures exclude excise liabilities and quantities of goods subject to excise where the goods are exported, or that have deteriorated or been damaged, pillaged, lost, destroyed or become unfit for human consumption.

## NEW FEATURES AND INFORMATION

The duty rates for transport gaseous fuels are based on the energy content for each type of fuel relative to petrol and diesel, with a 50% discount. The rates are being phased in over four years, with final rates in place from 1 July 2015.

In order to comply with privacy regulations, statistics for tobacco are not able to be published separately. They are now reported as part of 'other products' in table 13.1 and detailed table 1.

**EXCISE LIABILITIES**

Excise liabilities for the 2011–12 financial year totalled \$25.9 billion, an increase of only \$3 million over 2010–11.

**TABLE 13.1: Quantities of excisable products and excise liabilities, 2010–11 and 2011–12 financial years**

Product	2010–11 <sup>1</sup>		2011–12 <sup>1</sup>	
	Quantity <sup>2</sup> (MI)	Duty (\$m)	Quantity <sup>2</sup> (MI)	Duty (\$m)
Petrol	15,571	5,939	16,116	6,147
Diesel	19,570	7,465	21,987	8,387
Beer	50	1,962	48	1,935
Spirits	4	254	4	277
Ready to drink products	13	902	12	912
Other products <sup>3</sup>	15,857	9,374	18,919	8,240
<b>Total<sup>4</sup></b>	<b>51,064</b>	<b>25,896</b>	<b>57,086</b>	<b>25,899</b>

1 Data for the 2010–11 and 2011–12 financial years includes data processed up to 31 October 2011 and 31 October 2012 respectively.

2 One megalitre (MI) equals one million litres.

3 Includes other fuel products, crude oil, condensate and tobacco. Quantity figure listed does not include tobacco.

4 Totals may differ from the sum of the components, due to rounding.

In 2011–12, excise liabilities from alcohol products totalled \$3.1 billion, an increase of only \$7 million over 2010–11. Among the beer categories, only the mid-strength beer recorded an increase in excise duty collected.

**TABLE 13.2: Quantities of alcohol products subject to excise, 2010–11 and 2011–12 financial years**

Alcohol	2010–11 <sup>1</sup>		2011–12 <sup>1</sup>	
	Quantity <sup>2</sup> (MI)	Duty (\$m)	Quantity <sup>2</sup> (MI)	Duty (\$m)
Beer				
Bottled beer – low-strength	1.5	54	1.3	49
Bottled beer – mid-strength	5.6	238	5.6	248
Bottled beer – full-strength	32.0	1,357	30.3	1,327
Keg beer – low-strength	0.4	3	0.3	3
Keg beer – mid-strength	1.2	28	1.3	30
Keg beer – full-strength	9.4	282	9.0	278
Non-commercial purposes <sup>3</sup>	0.1	..	0.1	..
Potable spirits				
Brandy	0.4	28	0.4	27
Other spirits <sup>4</sup>	3.1	226	3.4	250
Ready-to-drink beverages	12.5	902	12.3	912
<b>Total<sup>5</sup></b>	<b>66.3</b>	<b>3,118</b>	<b>64.0</b>	<b>3,125</b>

1 Data for the 2010–11 and 2011–12 financial years includes data processed up to 31 October 2011 and 31 October 2012 respectively.

2 One megalitre (MI) equals one million litres.

3 ‘..’ means rounded to zero but not zero.

4 The 2010–11 measure of quantity does not include 61.3 megalitres of other spirit products that are free from excise duty. The 2011–12 quantity figures do not include 55.9 megalitres for the same reason.

5 Totals may differ from the components, due to rounding.

### SOURCE OF EXCISE STATISTICS

The statistics reported in this chapter are sourced from excise returns for products cleared for home consumption during 2010–11 and 2011–12.

### EXCISE CHAPTER TABLES

The excise chapter tables are on the attached CD-ROM, and included in the online version of this publication on our website – you can view or download all the chapter tables in Excel.

### LIST OF EXCISE DETAILED TABLES

The following detailed tables on excise are on the attached CD-ROM, and included in the online version of this publication on our website at [ato.gov.au](http://ato.gov.au) – you can view or download all the detailed tables as PDF or Excel files.

### Table 1: Excise liabilities, 2001–02 to 2011–12 financial years

This table shows excise from petrol, diesel, beer, spirits, ready-to-drink products and other excisable products, for multiple financial years.

### Table 2: Beer products subject to excise, 2011–12 financial year

This table shows monthly excise quantity and liability amounts from beer, by excise tariff classification.