



**Attachment 4: DSICA Handy Guide to Alcohol Excise Duty Rates  
(as at 1 August 2002)**

Rates applying from:	30-Jun-00	1-Jul-00	1-Aug-00	1-Feb-01	4-Apr-01	1-Aug-01	1-Feb-02	1-Jul-02	1-Aug-02
Commodity:	Pre-ANTS	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
<b>Beer*</b> (per litre of alcohol over 1.15 % abv)	16.39*	ANTS Vers 2			ANTS Vers 3			ANTS Vers 4	Current
<b>Draught beer, low strength</b> (note 1)		<b>41.67*</b>	42.38*	44.08*	<b>15.96*</b>	16.26*	16.46*	<b>5.69*</b>	5.78*
<b>Draught beer, mid strength</b> (note 2)		<b>35.38*</b>	35.98*	37.42*	<b>17.33*</b>	17.66*	17.87*	17.87*	18.16*
<b>Draught beer, full strength</b> (note 3)		<b>30.46*</b>	30.98*	32.22*	<b>22.68*</b>	23.11*	23.39*	23.39*	23.76*
<b>Packaged beer, low strength</b> (note 1)		<b>41.67*</b>	42.38*	44.08*	44.08*	44.92*	45.46*	<b>28.49*</b>	28.95*
<b>Packaged beer, mid strength</b> (note 2)		<b>35.38*</b>	35.98*	37.42*	37.42*	38.13*	38.59*	<b>33.22*</b>	33.75*
<b>Packaged beer, full strength</b> (note 3)		<b>30.46*</b>	30.98*	32.22*	32.22*	32.83*	33.22*	33.22*	33.75*
<b>Ready-to-drink (RTDs)</b> below 10% abv (note 4) (per litre of alcohol)	38.14	<b>30.46</b>	30.98	32.2	32.22	32.83	33.22	33.22	33.75
<b>Spirits</b> (per litre of alcohol) (note 5)									
<b>Brandy</b>	32.58	<b>48.17</b>	48.99	50.95	50.95	51.92	52.54	52.54	53.38
General rate for <b>other spirits</b> (over 10% abv)	38.14	<b>51.58</b>	52.46	54.56	54.56	55.60	56.27	56.27	57.17

**Note 1:** not exceeding 3% by volume of alcohol

**Note 2:** exceeding 3% but not exceeding 3.5% by volume of alcohol

**Note 3:** exceeding 3.5% by volume of alcohol

**Note 4:** not exceeding 10% by volume of alcohol

**Note 5:** exceeding 10% by volume of alcohol

**Bold numbers were changed by Govt**

Plain numbers were changed by indexation