

# Questions on notice – The Treasury

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Please find below answers to questions on notice taken by Mr Murray Crowe, relating to the 5 per cent ad valorem customs duty for imported alcohol, as provided by the Department of Immigration and Border Protection (DIBP):

## **Cost to the Australian Government of administering the ad valorem customs duty for imported alcohol**

The Department of Immigration and Border Protection does not retain data at the appropriate level of detail that would identify the costs associated with collection of this component of its revenue management function. However, as the ad valorem customs duty for imported alcohol is collected at the same time as the Goods and Services Tax (GST) and excise duty and requires no additional work, its collection does not create a significant financial burden on the Department.

## **Australian Government revenue from the ad valorem customs duty for imported alcohol**

In relation to the collections, the amounts collected for the two recent financial years were approximately \$17.3m (2014-15) and \$17.6m (2015-16). Please note that the data relates to cargo collections and has been extracted from DIBP's (and the former Australian Customs and Border Protection Service's (ACBPS')) core system, the Integrated Cargo System (ICS), which is a live system. As such, the data provided will change across periods to reflect amendments to import declarations that result in changes to duty amounts, quantities and values as a result of these amendments. These amendments may result in increases or decreases to these values with the Customs Act allowing amendments up to 4 years post the initial declaration and entry into home consumption.