



# Excise duty rates for alcohol

Check the current excise duty rates for alcohol on beer, spirits and other excisable beverages.

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## How to use these tables

Save this page to your favourites to make sure you use the correct rate for each product in every excise return you lodge.

The tables on this page are a simplified version of the Schedule to the *Excise Tariff Act 1921*. For terms, refer to [Alcohol excise and key terms \(/businesses-and-organisations/gst-excise-and-indirect-taxes/excise-on-alcohol/alcohol-excise-and-key-terms\)](#).

We express excise duty rates per litre of alcohol (LAL) for alcoholic products.

## When rates change

The law indexes the excise duty rates for alcohol twice a year, based on the upward movement of the consumer price index (CPI). The Australian Bureau of Statistics (ABS) is responsible for determining and publishing the CPI on or before the last Wednesday of

the month following the relevant quarter. The current schedule of release dates can be found on the [ABS website \(https://www.abs.gov.au/statistics/economy/price-indexes-and-inflation/consumer-price-index-australia/latest-release\)](https://www.abs.gov.au/statistics/economy/price-indexes-and-inflation/consumer-price-index-australia/latest-release).

Usually, indexation occurs on 1 February and 1 August. However, when the ABS doesn't publish the CPI figure at least 5 days before indexation day, under the law, indexation day is effectively pushed back to the fifth day after publication.

As the CPI for this quarter was published on 29 January 2025, indexation day is 3 February. Table 1 below reflects the release dates and the relevant indexation days.

**Table 1: CPI publication dates for 2025**

Date of CPI publication	Date of CPI publication + 5 days	Indexation day
29 Jan 2025	3 Feb 2025	3 Feb 2025
30 July 2025	4 Aug 2025	4 Aug 2025

The CPI indexation factor for rates from 3 February 2025 is **1.004**. Find out [how rates are determined \(#Howratesaredetermined\)](#).

The excise duty rates may also change due to other law changes. The items in the following tables don't apply to beverages you make for personal use, using non-commercial facilities and equipment, except for [distilled spirits and beverages \(/businesses-and-organisations/gst-excise-and-indirect-taxes/excise-on-alcohol/excise-on-spirits-and-other-excisable-beverages\)](#) containing distilled spirits.

Wine is not an excisable beverage – it is subject to [wine equalisation tax \(/businesses-and-organisations/gst-excise-and-indirect-taxes/wine-equalisation-tax\)](#) (WET).

## Use the right rate

There are different excise duty rates for your alcoholic products depending on the alcohol content.

For [beer \(/businesses-and-organisations/gst-excise-and-indirect-taxes/excise-on-alcohol/excise-on-beer\)](#), it also depends on the size and design of the container you package it in and if you produce it in commercial premises or a [brew on premises shop \(/businesses-and-organisations/gst-excise-and-indirect-taxes/excise-on-alcohol/excise-on-beer/beer-manufactured-at-brew-on-premises-shops\)](#).

Remember to apply the right rate to product that is delivered before and from the effective date (that is, the date the excise duty rate changes) when you [lodge your return \(/businesses-and-organisations/gst-excise-and-indirect-taxes/excise-on-alcohol/lodging-and-paying-excisable-alcohol\)](#).

See how to [calculate excise duty on excisable alcohol \(/businesses-and-organisations/gst-excise-and-indirect-taxes/excise-on-alcohol/calculating-alcohol-excise-duty\)](#).

## Alcohol rates for beer

Excise duty on beer is payable on the alcohol content above 1.15% by volume in your finished product.

Table 2: Alcohol rates – beer

Tariff subitem Unit: \$ per litre of alcohol	Description	From 5 Aug 2024 to 2 Feb 2025	From 3 Feb 2025 to 3 Aug 2025
1.1	Alcohol volume not exceeding 3%, individual container: <ul style="list-style-type: none"><li>less than 8 litres</li><li>8–48 litres (inclusive), <b>and not</b> designed to connect to a pressurised gas delivery system or pump delivery system.</li></ul>	52.66	52.87
1.2	Alcohol volume not exceeding 3%, individual container over 48 litres.	10.53	10.57
1.2	Alcohol volume not exceeding 3%, individual container of 8–48 litres (inclusive) and designed to connect to a pressurised gas delivery system or pump delivery system.	10.53	10.57
1.5	Alcohol volume exceeding 3% but not exceeding 3.5%, individual container: <ul style="list-style-type: none"><li>less than 8 litres</li><li>8–48 litres (inclusive) and <b>not</b> designed to connect to a pressurised gas delivery system or pump delivery system.</li></ul>	61.32	61.57
1.6	Alcohol volume exceeding 3% but not exceeding 3.5%, individual container over 48 litres.	32.98	33.11

<b>1.6</b>	Alcohol volume exceeding 3% but not exceeding 3.5%, individual container of 8–48 litres (inclusive) <b>and</b> designed to connect to a pressurised gas delivery system or pump delivery system.	32.98	33.11
<b>1.10</b>	Alcohol volume exceeding 3.5%, individual container: <ul style="list-style-type: none"> <li>less than 8 litres</li> <li>8–48 litres (inclusive) and <b>not</b> designed to connect to a pressurised gas delivery system or pump delivery system.</li> </ul>	61.32	61.57
<b>1.11</b>	Alcohol volume exceeding 3.5%, individual container over 48 litres.	43.22	43.39
<b>1.11</b>	Alcohol volume exceeding 3.5%, individual container of 8–48 litres (inclusive) <b>and</b> designed to connect to a pressurised gas delivery system or pump delivery system.	43.22	43.39
<b>1.15</b>	Produced for non-commercial purposes using commercial facilities or equipment, alcohol volume not exceeding 3%.	3.70	3.71
<b>1.16</b>	Produced for non-commercial purposes using commercial facilities or equipment, alcohol volume over 3%.	4.26	4.28

## Alcohol rates for spirits and other excisable beverages

**Table 3: Alcohol rates – Other excisable beverages not exceeding 10% by volume of alcohol**

<b>Tariff item Unit: \$ per litre of alcohol</b>	<b>Description</b>	<b>From 5 Aug 2024 to 2 Feb 2025</b>	<b>From 3 Feb 2025 to 3 Aug 2025</b>
<b>2</b>	Other excisable beverages not exceeding 10% by volume of alcohol.	103.89	104.31

**Table 4: Alcohol rates – Spirits and other excisable beverages exceeding 10% by volume of alcohol**

Tariff subitem Unit: \$ per litre of alcohol	Description	From 5 Aug 2024 to 2 Feb 2025	From 3 Feb 2025 to 3 Aug 2025
3.1	<b>Brandy</b> (a spirit distilled from grape wine in such a manner that the spirit possesses the taste, aroma and other characteristics generally attributed to brandy).	97.02	97.41
3.2	Other excisable beverages exceeding 10% by volume of alcohol.	103.89	104.31
3.5	Spirit that you have approval from us to use for fortifying Australian wine or grape must under <a href="#">section 77FD (/law/view/document? DocID=PAC%2F19010009%2F77FD&amp;PiT=99991231235958)</a> of the <i>Excise Act 1901</i> .	Free	Free
3.6	Spirit purchased in quantities by particular groups or professions we specified (such as pharmacists and universities) for an industrial, manufacturing, scientific, medical, veterinary or educational purpose under <a href="#">section 77FE (/law/view/document? DocID=PAC%2F19010009%2F77FE&amp;PiT=99991231235958)</a> of the <i>Excise Act 1901</i> .	Free	Free
3.7	Spirit that you have approval from us to use for an industrial, manufacturing, scientific, medical, veterinary or educational purpose under <a href="#">section 77FF (/law/view/document? DocID=PAC/19010009/77FF&amp;PiT=99991231235958)</a> of the <i>Excise Act 1901</i> .	Free	Free
3.8	Spirit denatured according to the formula we determined (except spirit used as fuel in an internal combustion engine).	Free	Free
3.10	Spirit not elsewhere included.	103.89	104.31

## How rates are determined

We determine the new rates by applying the indexation factor to the most recently published rates.

The indexation factor is calculated by dividing the most recent June or December quarter CPI number (determined and published by the [ABS \(https://www.abs.gov.au/statistics/economy/price-indexes-and-inflation/consumer-price-index-australia/latest-release\)](#)) by the previous highest June or December quarter CPI number occurring after the June 1983 quarter.

For example, the indexation factor for February 2025 was determined by dividing the December quarter 2024 (most recent to February 2025; 139.4) by the June quarter 2024 (June or December quarter with the highest value prior to December 2024; 138.8) to get 1.004.

**Table 5: Calculating indexation factor for February 2025**

Most recent CPI number	Highest previous June or Dec quarter	Indexation factor
December 2024 quarter	June 2024 quarter	February 2025
139.4	138.8	1.004

This indexation factor is applied to the current duty rate to determine the new duty rate.

For example, the duty rate for tariff item 2 ‘other excisable beverages not exceeding 10% by volume of alcohol’ was \$103.89 for the period 5 August 2024 to 2 February 2025. This rate of \$103.89 is multiplied by the indexation factor of 1.004 to determine the rate of \$104.31 applicable from 3 February 2025.

**Table 6: Calculating the new duty rate for February 2025 for tariff item 2**

5 Aug 2024 to 2 Feb 2025	Indexation factor	Duty rate from 3 Feb 2025
\$103.89	1.004	\$104.31

## Historical excise duty rates

The Australian Government **data.gov.au** website lists [Historical excise duty rates](https://data.gov.au/data/dataset/excise-data) (<https://data.gov.au/data/dataset/excise-data>).

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