

## Tax Facts - Excise

Excise duty is a tax on certain types of goods that are made in Australia including alcohol, tobacco, fuel and petroleum products.

Customs duty is imposed at an equal rate on imported alcohol, tobacco, fuel and petroleum products to ensure imported and local goods are treated consistently. These goods are referred to as Excise Equivalent Goods (EEGs).

Entities who manufacture or store excisable goods must hold an appropriate licence.

*MORE: See the [Excise](#) section of the ATO web site for more information.*