

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA  
HOUSE OF REPRESENTATIVES

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Presented and read a first time, 21 April 1982

*(Minister for Business and Consumer Affairs)*

**A BILL**

FOR

**An Act to amend the *Excise Tariff Act 1921***

BE IT ENACTED by the Queen, and the Senate and the House of Representatives of the Commonwealth of Australia, as follows:

**Short title, &c.**

5     **1. (1)** This Act may be cited as the *Excise Tariff (Petroleum) Amendment Act 1982*.

**(2)** The *Excise Tariff Act 1921*<sup>1</sup> is in this Act referred to as the Principal Act.

**Commencement**

10     **2. (1)** Sections 1 and 2 shall come into operation on the day on which this Act receives the Royal Assent.

**(2)** Section 3 shall be deemed to have come into operation on 1 July 1981.

**(3)** Section 4 shall be deemed to have come into operation on 1 January 1982.

**Amendments of Tariff taking effect on 1 July 1981**

**3. (1)** The Schedule to the Principal Act is amended—

- (a) by omitting from paragraph 17 (A) (2) “\$174.08” and substituting “\$177.53”; and
- (b) by omitting from paragraph 17 (C) (2) “\$36.67” and substituting “\$37.07”,

and duties of Excise are imposed in accordance with the Schedule to the Principal Act as so amended.

**(2)** The duties of Excise imposed by this section shall be charged, collected and paid—

- (a) on all goods dutiable under the Schedule to the Principal Act, as amended and in force on 1 July 1981, and manufactured or produced in Australia on or after that date; and
- (b) on all goods dutiable under the Schedule to the Principal Act, as amended and so in force, and manufactured or produced in Australia before that date, being goods—
  - (i) that, on that date, were subject to the control of the Customs or to Excise supervision, or, on that date, were in the stock, custody or possession of, or belonged to, a manufacturer or producer of the goods; and
  - (ii) on which no duty of Excise had been paid before that date.

**Amendments of Tariff taking effect on 1 January 1982**

**4. (1)** The Schedule to the Principal Act is amended—

- (a) by omitting from paragraph 17 (A) (2) “\$177.53” and substituting “\$186.26”; and
- (b) by omitting from paragraph 17 (C) (2) “\$37.07” and substituting “\$20.46”,

and duties of Excise are imposed in accordance with the Schedule to the Principal Act as so amended.

**(2)** The duties of Excise imposed by this section shall be charged, collected and paid—

- (a) on all goods dutiable under the Schedule to the Principal Act, as amended and in force on 1 January 1982, and manufactured or produced in Australia on or after that date; and
- (b) on all goods dutiable under the Schedule to the Principal Act, as amended and so in force, and manufactured or produced in Australia before that date, being goods—
  - (i) that, on that date, were subject to the control of the Customs or to Excise supervision, or, on that date, were in the stock, custody or possession of, or belonged to, a manufacturer or producer of the goods; and
  - (ii) on which no duty of Excise had been paid before that date.

**NOTE**

1. No. 26, 1921, as amended. For previous amendments, see No. 28, 1924; No. 28, 1926; No. 4, 1928; Nos. 20 and 21, 1933; No. 17, 1936; Nos. 24 and 70, 1938; Nos. 29, 54 and 65, 1939; Nos. 3, 4, 14 and 93, 1948; Nos. 77 and 82, 1949; Nos. 61, 62 and 80, 1950; No. 83, 1952; No. 78, 1953; Nos. 16, 59 and 87, 1956; No. 82, 1957; No. 19, 1958; Nos. 26, 65 and 66, 1959; Nos. 26 and 57, 1960; Nos. 21 and 55, 1961; No. 73, 1962; Nos. 41 and 91, 1963; No. 125, 1964; Nos. 83 and 140, 1965; Nos. 18 and 82, 1967; Nos. 74 and 75, 1968; Nos. 5 and 33, 1969; No. 81, 1970; No. 108, 1971; Nos. 22, 64 and 119, 1972; Nos. 20, 23, 146 and 216, 1973; No. 121, 1974; No. 104, 1975; Nos. 104 and 136, 1977; Nos. 48 and 184, 1978; Nos. 81, 83 and 164, 1979; Nos. 43, 44, 45 and 122, 1980; and No. 50, 1981.

