

1983

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA
HOUSE OF REPRESENTATIVES

Presented and read a first time, 4 May 1983

(Minister Assisting the Minister for Industry and Commerce)

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.

1. (1) This Act may be cited as the *Excise Tariff Amendment Act 1983*.

5 (2) The *Excise Tariff Act 1921*¹ is in this Act referred to as the Principal Act.

Commencement

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

10 (2) Section 3 shall be deemed to have come into operation on 1 July 1982.

(3) Section 4 shall be deemed to have come into operation at the hour of 8 o'clock in the evening by standard time in the Australian Capital Territory on 17 August 1982.

15 (4) Section 5 shall be deemed to have come into operation on 1 January 1983.

(5) Section 6 shall be deemed to have come into operation on 1 April 1983.

Amendments of Tariff taking effect on 1 July 1982

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

- (a) by omitting from paragraph 17 (A) (2) "\$186.26" and substituting "\$205.97"; and 5
- (b) by omitting from paragraph 17 (C) (2) "\$20.46" and substituting "\$25.93",

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— 10

- (a) on all goods dutiable under the Schedule to the Principal Act, as amended and in force on 1 July 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— 15
 - (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 20
 - (ii) on which no duty of Excise had been paid before that date.

Amendments of Tariff taking effect on 17 August 1982

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

- (a) by omitting from item 1 "\$0.52" and substituting "\$0.60"; 25
- (b) by omitting from paragraph 6 (A) (1) "\$12.38" and substituting "\$14.86";
- (c) by omitting from paragraph 6 (A) (2) "\$12.53" and substituting "\$15.04";
- (d) by omitting from paragraph 6 (B) (1) "\$12.43" and substituting "\$14.92"; 30
- (e) by omitting from paragraph 6 (B) (2) "\$12.58" and substituting "\$15.10";
- (f) by omitting from paragraph 6 (C) (1) "\$24.61" and substituting "\$29.53"; 35
- (g) by omitting from paragraph 6 (C) (2) "\$24.75" and substituting "\$29.70";
- (h) by omitting from sub-item 7 (A) "\$20.90" and substituting "\$25.08";
- (j) by omitting from sub-item 7 (B) "\$21.12" and substituting "\$25.34";
- (k) by omitting from sub-item 8 (A) "\$24.70" and substituting "\$29.64"; 40
- (m) by omitting from sub-item 8 (B) "\$24.75" and substituting "\$29.70";

- (n) by omitting from sub-paragraph 11 (A) (3) (b) "\$0.05155" and substituting "\$0.06155";
- (p) by omitting sub-item 11 (E) and substituting the following sub-item:
"11 (E) Diesel fuel as defined by \$0.06155
Departmental By-laws per litre";
- (q) by omitting from sub-item 11 (F) "\$0.05155" and substituting "\$0.06155"; and
- (r) by omitting from paragraph 17 (B) (2) "\$0.05155" and substituting "\$0.06155",

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10 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 at the time at which this section is to be deemed to have come into operation, and manufactured or produced in Australia at or after that time; 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 time, being goods—
 - (i) that, at that time, were subject to the control of the Customs or to Excise supervision, or, at that time, 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 time.

Amendments of Tariff taking effect on 1 January 1983

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

- (a) by omitting from paragraph 17 (A) (2) "\$205.97" and substituting "\$227.13"; and
- (b) by omitting from paragraph 17 (C) (2) "\$25.93" and substituting "\$36.63",

30 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 1983, 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 having effect on 1 April 1983

6. (1) The Schedule to the Principal Act is amended by omitting from paragraph 17 (A) (2) "\$227.13" and substituting "\$216.11", and duties of Excise are imposed in accordance with the Schedule to the Principal Act as amended. 5

(2) The duties of Excise imposed by this section shall be charged, collected and paid— 10

(a) on all goods dutiable under the Schedule to the Principal Act, as amended and in force on 1 April 1983, 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— 15

(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 20

(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; No. 50, 1981; and Nos. 45, 54 and 80, 1982.