

1983-84

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA
HOUSE OF REPRESENTATIVES

Presented and read a first time, 9 May 1984

(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 1984*.

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

Commencement

2. (1) Sections 1, 2, 3 and 4 shall come into operation on the day on which this Act receives the Royal Assent.

10 (2) Section 5 shall be deemed to have come into operation on 1 January 1984.

Duties of excise

3. Section 5 of the Principal Act is amended by adding at the end thereof the following sub-section:

- “(2) Where a section of another Act, whether passed before or after the commencement of this sub-section, amends the Schedule to this Act, then, unless the contrary intention appears—
- (a) that section imposes duties of Excise in accordance with the Schedule as so amended;
 - (b) where that section comes, came, or is deemed to have come, into operation on a particular day, the duties of Excise so imposed shall be charged, collected and paid—
 - (i) on all goods dutiable under the Schedule, as amended and in force on that day, and manufactured or produced in Australia on or after that day; and
 - (ii) on all goods dutiable under the Schedule, as amended and so in force, and manufactured or produced in Australia before that day, being goods—
 - (A) that, on that day, were subject to the control of the Customs or to Excise supervision, or, on that day, were in the stock, custody or possession of, or belonged to, a manufacturer or producer of the goods; and
 - (B) on which no duty of Excise had been paid before that day; and
 - (c) where that section comes, came, or is deemed to have come, into operation at a particular time, the duties of Excise so imposed shall be charged, collected and paid—
 - (i) on all goods dutiable under the Schedule, as amended and in force at that time, and manufactured or produced in Australia at or after that time; and
 - (ii) on all goods dutiable under the Schedule, as amended and in force at that time, and manufactured or produced in Australia before that time, being goods—
 - (A) 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, the manufacturer or producer of the goods; and
 - (B) on which no duty of Excise had been paid before that time.”.

Indexation of rates of duty

4. Section 6A of the Principal Act is amended—
- (a) by omitting from paragraph (4) (b) “rate of duty specified in that item, sub-item, paragraph or sub-paragraph, as the case may be, immediately before the commencement of this section” and substituting “relevant rate”; and

(b) by inserting after sub-section (4) the following sub-section:

5 “(4A) Where an Excise Tariff alteration proposed in the Parliament proposes to alter, on and from a particular day, an item, sub-item, paragraph or sub-paragraph in the Schedule by substituting a rate for a relevant rate, then, for the purposes of the application of sub-section (4) in relation to that relevant rate, a reference in paragraphs (4) (a) or (b) to the relevant rate shall, on and from that day, be read as a reference to the rate proposed by that alteration to be substituted for that relevant rate.”

10 **Amendment having effect from 1 January 1984**

5. The Schedule to the Principal Act is amended by omitting from paragraph 17 (C) (2) “\$48.57” and substituting “\$49.23”.

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, and 136, 1977; Nos. 48 and 184, 1978; Nos. 81, 83 and 164, 1979; Nos. 43, 44, 45 and 122, 1980; No. 50, 1981; Nos. 45, 54 and 80, 1982; and Nos. 27 and 99, 1983.

