

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA
HOUSE OF REPRESENTATIVES

Presented and read a first time, 16 March 1988

(Minister for Science, Customs and Small Business)

A BILL

FOR

An Act relating to Duties of Excise

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

Short title etc.

5 1. (1) This Act may be cited as the *Excise Tariff Amendment Act 1988*.

 (2) In this Act, "Principal Act" means the *Excise Tariff Act 1921*¹.

Commencement

 2. (1) Sections 1 and 2 commence on the day on which this Act receives the Royal Assent.

10 (2) Section 3 shall be deemed to have commenced on 1 October 1987.

 (3) Section 4 shall be deemed to have commenced on 17 October 1987.

 (4) Section 5 shall be deemed to have commenced on 14 December 1987.

(5) Section 6 shall be deemed to have commenced on 1 January 1988.

(6) Section 7 shall be deemed to have commenced on 3 February 1988.

Amendment of Schedule having effect from 1 October 1987

3. The Schedule to the Principal Act is amended by omitting from paragraph 17 (C) (2) "\$5.02" and substituting "\$13.21".

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Amendments of Schedule having effect from 17 October 1987

4. The Schedule to the Principal Act is amended:

(a) by omitting from subparagraph 11 (A) (3) (a) "\$0.20870" and substituting "\$0.21631";

(b) by omitting from subparagraph 11 (A) (3) (b) "\$0.20097" and substituting "\$0.20830";

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(c) by omitting from paragraph 11 (B) (3) "\$0.20097" and substituting "\$0.20830";

(d) by omitting from paragraph 11 (C) (2) "\$0.20097" and substituting "\$0.20830";

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(e) by omitting from sub-item 11 (D) "\$0.16070" and substituting "\$0.16656";

(f) by omitting from paragraph 11 (E) (2) "\$0.20097" and substituting "\$0.20830";

(g) by omitting from paragraph 11 (E) (3) "\$0.04168" and substituting "\$0.04320";

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(h) by omitting from sub-item 11 (F) "\$0.20097" and substituting "\$0.20830".

Amendments of Schedule having effect from 14 December 1987

5. The Schedule to the Principal Act is amended:

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(a) by omitting from subparagraph 11 (A) (3) (a) "\$0.21631" and substituting "\$0.21076";

(b) by omitting from subparagraph 11 (A) (3) (b) "\$0.20830" and substituting "\$0.20295";

(c) by omitting from paragraph 11 (B) (3) "\$0.20830" and substituting "\$0.20295";

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(d) by omitting from paragraph 11 (C) (2) "\$0.20830" and substituting "\$0.20295";

(e) by omitting from sub-item 11 (D) "\$0.16656" and substituting "\$0.16228";

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(f) by omitting from paragraph 11 (E) (2) "\$0.20830" and substituting "\$0.20295";

(g) by omitting from paragraph 11 (E) (3) "\$0.04320" and substituting "\$0.04209";

(h) by omitting from sub-item 11 (F) "\$0.20830" and substituting "\$0.20295".

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Amendment of Schedule having effect from 1 January 1988

6. The Schedule to the Principal Act is amended by omitting from subparagraph 11 (A) (3) (a) "\$0.21076" and substituting "\$0.21576".

Amendment of Schedule having effect from 3 February 1988

- 5 7. The Schedule to the Principal Act is amended:
- (a) by omitting from sub-item 1 (C) "\$0.58000" and substituting "\$0.72593";
 - (b) by omitting from sub-item 1 (D) "\$0.66000" and substituting "\$0.82605";
 - 10 (c) by omitting from sub-item 2 (A) "\$17.82" and substituting "\$21.74";
 - (d) by omitting from sub-item 2 (C) "\$20.89" and substituting "\$25.47";
 - (e) by omitting from sub-item 2 (D) "\$20.89" and substituting "\$25.47";
 - (f) by omitting from sub-item 2 (F) "\$20.89" and substituting "\$25.47";
 - 15 (g) by omitting from paragraph 2 (G) (1) "\$20.89" and substituting "\$25.47";
 - (h) by omitting from paragraph 2 (G) (2) "\$21.44" and substituting "\$26.15";
 - (j) by omitting from paragraph 2 (H) (1) "\$20.89" and substituting "\$25.47";
 - 20 (k) by omitting from paragraph 2 (H) (2) "\$21.44" and substituting "\$26.15";
 - (m) by omitting from sub-item 2 (O) "\$20.08" and substituting "\$26.15";
 - (n) by omitting from item 6 "\$37.26" and substituting "\$40.38";
 - (p) by omitting from item 7 "\$30.98" and substituting "\$40.38";
 - 25 (q) by omitting from item 8 "\$30.98" and substituting "\$40.38";
 - (r) by omitting from item 9 "\$0.92" and substituting "\$1.19";
 - (s) by omitting from subparagraph 11 (A) (3) (a) "\$0.21576" and substituting "\$0.21388";
 - 30 (t) by omitting from subparagraph 11 (A) (3) (b) "\$0.20295" and substituting "\$0.20118";
 - (u) by omitting from paragraph 11 (B) (3) "\$0.20295" and substituting "\$0.20118";
 - (w) by omitting from paragraph 11 (C) (2) "\$0.20295" and substituting "\$0.20118";
 - 35 (y) by omitting from sub-item 11 (D) "\$0.16228" and substituting "\$0.16087";
 - (z) by omitting from paragraph 11 (E) (2) "\$0.20295" and substituting "\$0.20118";
 - 40 (za) by omitting from paragraph 11 (E) (3) "\$0.04209" and substituting "\$0.04172";
 - (zb) by omitting from sub-item 11 (F) "\$0.20295" and substituting "\$0.20118".

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; 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; Nos. 45, 54 and 80, 1982; Nos. 27 and 99, 1983; Nos. 53, 72 and 131, 1984; Nos. 41 and 189, 1985; Nos. 20 and 160, 1986; and Nos. 53 and 150, 1987.