

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA
HOUSE OF REPRESENTATIVES

Presented and read a first time, 3 May 1989

(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 1989*.

 (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 commences on 1 July 1989.

 (3) Section 4 shall be taken to have commenced on 24 August 1988.

 (4) Section 5 shall be taken to have commenced on 1 October 1988.

 (5) Section 6 shall be taken to have commenced on 15 February 1989.

Repeal of section 6G

3. Section 6G of the Principal Act is repealed.

Amendment of Schedule having effect from 24 August 1988

4. The Schedule to the Principal Act is amended by omitting sub-items 1 (C) and 1 (D) and substituting the following sub-item: 5

"1 (C)	- - Other	\$11.70 per litre of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15".
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Amendment of Schedule having effect from 1 October 1988

5. The Schedule to the Principal Act is amended by omitting paragraph 17 (C) (2) and substituting the following paragraph:

"17 (C) (2)	Other	\$6.25 per kilolitre".
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Amendments of Schedule having effect from 15 February 1989

6. The Schedule to the Principal Act is amended by inserting after sub-item 11 (F) the following sub-items: 10

"11 (G)	- Topped crude petroleum oil	
11 (G) (1)	- for use as a petroleum refinery feedstock at a factory specified in a licence granted pursuant to section 34 of the <i>Excise Act 1901</i>	Free
11 (G) (2)	- Other	\$0.04644 per litre".

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; Nos. 53 and 150, 1987; and Nos. 29 and 149, 1989.