THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA HOUSE OF REPRESENTATIVES

Presented and read a first time, 5 May 1993

(Parliamentary Secretary to the Minister for Industry, Technology and Regional Development)

A BILL

FOR

An Act relating to duties of excise

The Parliament of Australia enacts:

Short title etc.

- 1.(1) This Act may be cited as the Excise Tariff Amendment Act 1993.
- (2) In this Act, "Principal Act" means the Excise Tariff Act 1921.

5 Commencement

- 2.(1) Sections 1, 2, 3 and 4 commence on the day on which this Act receives the Royal Assent.
 - (2) Section 5 is taken to have commenced on 7 May 1992.
 - (3) Section 6 is taken to have commenced on 19 August 1992.
- 10 (4) Section 7 is taken to have commenced on 2 February 1993.

Repeal of section 6

3. Section 6 of the Principal Act is repealed.

Repeal of subitem 17(C)(2)

4. Subitem 17(C)(2) of the Schedule to the Principal Act is repealed.

Amendment of Schedule having effect from 7 May 1992

5 The Schedule to the Principal Act is amended by omitting subparagraph 11(A)(3)(a) and substituting the following subparagraph:

"11(A)(3)(a) -- For use in aircraft \$0.26480 per litre".

Amendments of Schedule having effect from 19 August 1992

- 6 The Schedule to the Principal Act is amended:
- (a) by omitting item 6 and substituting the following item:

"6. Tobacco (other than tobacco \$57.50 per kilogram"; 10 delivered under item 8 or item 9A of this Schedule)

5

15

20

30

(b) by omitting item 7 and substituting the following item:

"7. Cigars (other than cigars \$57.50 per kilogram"; delivered under item 9A of this Schedule)

(c) by omitting item 8 and substituting the following item:

"8. Cigarettes (other than cigarettes delivered under item 9A of this Schedule); fine-cut tobacco suitable for the manufacture of cigarettes (other than goods delivered under item 6 or item 9A of this Schedule)

(d) by omitting subparagraph 11(A)(3)(a) and substituting the 25 following subparagraph:

"11(A)(3)(a) - For use in aircraft \$0.25380 per litre".

Amendments of Schedule having effect from 2 February 1993

7. The Schedule to the Principal Act is amended:

item 9A of this Schedule)

- (a) by omitting item 6 and substituting the following item:

 "6. Tobacco (other than tobacco delivered under item 8 or \$57.67 per kilogram";
- (b) by omitting item 7 and substituting the following item:

"7. Cigars (other than cigars \$57.67 per kilogram"; 35 delivered under item 9A of this Schedule)

(c) by omitting item 8 and substituting the following item:

"8. Cigarettes (other than cigarettes delivered under item 9A of this Schedule); fine-cut tobacco suitable for the manufacture of cigarettes (other than goods delivered under item 6 or item 9A of this Schedule)

45

(d) by omitting subparagraph 11(A)(3)(a) and substituting the following subparagraph:

"11(A)(3)(a)

-- For use in aircraft

\$0.25456 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; Nos. 29, 99 and 149, 1988; Nos. 77 and 177, 1989; No. 112, 1990; Nos. 80 and 186, 1991; and No 65, 1992.

9 780644 267540