

1993-94-95

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA
HOUSE OF REPRESENTATIVES

Presented and read a first time

(Industry, Science and Technology)

EXCISE TARIFF AMENDMENT BILL (NO. 2) 1995

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A BILL

FOR

An Act to amend the *Excise Tariff Act 1921*

The Parliament of Australia enacts:

Short title

1. This Act may be cited as the *Excise Tariff Amendment Act (No. 2) 1995*.

5 Commencement

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

(2) Section 3 is taken to have commenced on 1 April 1994.

- (3) Section 4 is taken to have commenced on 10 May 1995.
- (4) Section 5 is taken to have commenced on 1 July 1995.
- (5) Section 6 is taken to have commenced on 11 October 1995.

Amendment having effect on 1 April 1994

- 3. The *Excise Tariff Act 1921* is amended as set out in Schedule 1.

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Amendments having effect on 10 May 1995

- 4. The *Excise Tariff Act 1921* is amended as set out in Schedule 2.

Amendments having effect on 1 July 1995

- 5. The *Excise Tariff Act 1921* is amended as set out in Schedule 3.

Amendments having effect on 11 October 1995

- 6. The *Excise Tariff Act 1921* is amended as set out in Schedule 4.

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SCHEDULE 1

Section 3

**AMENDMENT OF THE EXCISE TARIFF ACT 1921
HAVING EFFECT ON 1 APRIL 1994**

1. Subsection 6A(1) (definition of *relevant rate*):

Omit the definition, substitute:

“*relevant rate* means a rate of duty (other than the rate ‘free’) specified in an item, sub-item, paragraph or subparagraph of the Schedule other than sub-item 1(BB) and items 17 and 20.”.

SCHEDULE 2

Section 4

**AMENDMENTS OF THE EXCISE TARIFF ACT 1921
HAVING EFFECT FROM 10 MAY 1995**

1. Subsections 6AAA(2) and (3):

Omit “, 1 February 1995 or 1 August 1995” (wherever occurring), substitute “or 1 February 1995”.

2. Items 6, 7, 8 and 9 of the Schedule:

Omit the items, substitute:

“6.	Tobacco (except tobacco delivered under item 8 or item 9A of this Schedule)	\$79.02 per kilogram
7.	Cigars (except cigars delivered under item 9A of this Schedule)	\$79.02 per kilogram
8.	Cigarettes (except cigarettes delivered under item 9A of this Schedule); fine-cut tobacco suitable for the manufacture of cigarettes (except goods delivered under item 6 or item 9A of this Schedule)	\$79.02 per kilogram
9.	Snuff (other than snuff delivered under item 9A of this Schedule)	\$1.77 per kilogram”.

SCHEDULE 3

Section 5

**AMENDMENTS OF THE EXCISE TARIFF ACT 1921
HAVING EFFECT ON 1 JULY 1995**

1. Subsection 3(4):

Omit the subsection, substitute:

“(4) The physical characteristics of fuel oil are:

- (a) a density equal to or greater than 920.0 kg/cubic metre at 15 degrees Celsius as determined by either ASTM D1298 or ASTM D4052; and
- (b) a carbon residue, on the whole sample, of at least 2.0 percent mass as determined by ASTM D189 (Conradson Carbon Residue) or by ASTM D4530 (Carbon Residue-Micro Method); and
- (c) a minimum kinematic viscosity of 10 centistokes (millimetres squared per second) at 50 degrees Celsius as determined by ASTM D445.”.

2. Subparagraph 11(A)(3)(a) of the Schedule:

Omit the subparagraph, substitute:

“11(A)(3)(a) For use in aircraft \$0.1908 per litre”.

3. Sub-item 11(D) of the Schedule:

Omit the sub-item, substitute:

“11(D) Kerosene for use in aircraft \$0.0238 per litre”.



SCHEDULE 4

Section 6

**AMENDMENTS OF THE EXCISE TARIFF ACT 1921
HAVING EFFECT ON 11 OCTOBER 1995**

1. Subsection 5B(1) (definition of *petroleum*):

Omit “a liquid derived from petroleum gas”, substitute “condensate or liquid petroleum gas”.

2. After subsection 5B(3):

Insert:

“(3A) Subsection (3) does not apply to any mixture of prescribed petroleum and stabilized oil if:

- (a) the prescribed petroleum in the mixture is condensate; and
- (b) the stabilized oil in the mixture is obtained from unstabilized oil produced from a different well to the well from which the condensate is produced.”.

3. Paragraph 11(G)(2) of the Schedule:

Omit the paragraph, substitute:

“(2) Other—

- | | |
|--|-----------------------|
| (a) Having the characteristics of fuel oil as defined by subsection 3(4) | \$0.06954 per litre |
| (b) Other | \$0.33513 per litre”. |

4. Sub-item 17(B) of the Schedule:

Omit the sub-item.











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