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THE PARLIAMENT OF THE COMMONWEALTH
OF AUSTRALIA

HOUSE OF REPRESENTATIVES

EXCISE TARIFF AMENDMENT BILL 1983

EXPLANATORY MEMORANDUM

(Circulated by the Authority of the Minister Assisting the Minister
for Industry and Commerce, the Honourable John J. Brown MP)

EXCISE TARIFF AMENDMENT BILL 1983

OUTLINE

The purpose of this Bill is to amend the Excise Tariff Act 1921 to enact four Excise Tariff alterations that changed the rates of excise duty on stabilized crude petroleum oil, naturally occurring liquefied petroleum gas, beer, certain manufactured tobacco products and certain petroleum products.

Excise Tariff Proposals No.2 (1982) introduced as a budget measure in the Parliament on 17 August 1982, increased, from 8 pm on that date, the excise duty on beer by 8 cents per litre, certain refined petroleum products by 1 cent per litre and certain manufactured tobacco products by between \$2.48 and \$4.95 per kilogram.

Excise Tariff Proposals No. 3 (1982) introduced into the Parliament on 24 August 1982, increased the excise duty on stabilized crude petroleum oil from \$186.26 per kilolitre to \$205.97 per kilolitre and the excise duty on naturally occurring liquefied petroleum gas from \$20.46 per kilolitre to \$25.93 per kilolitre with effect from 1 July 1982. These increases were made in accordance with the previous Government's crude oil policy.

Excise Notice No. 2 (1982) published in the Commonwealth of Australia Gazette on 30 December 1982 increased the excise duty on crude petroleum oil from \$205.97 per kilolitre to \$227.13 per kilolitre and naturally occurring liquefied petroleum gas from \$25.93 per kilolitre to \$36.63 per kilolitre with effect from 1 January 1983.

The double dissolution of Parliament on 4 February 1983 terminated the effect of these instruments.

Excise Notice No. 2 (1983), published in the Commonwealth of Australia Gazette on 30 March 1983, reduced the excise duty on stabilized crude petroleum oil from \$227.13 per kilolitre to \$216.11 per kilolitre with effect from 1 April 1983. This adjustment followed the decrease in the official price of the OPEC bench mark crude and the devaluation of the Australian dollar.

Excise Tariff Amendment Bill 1983

- Clause 1 Citation of the Amendment Act and identification of the Excise Tariff Act 1921 as the Principal Act.
- Clause 2 Commencement of the Amending Act to be the day of Royal Assent in respect of sections 1 and 2, 1 July 1982 in respect of section 3, 8 o'clock in the evening by standard time in the Australian Capital Territory on 17 August 1982 in respect of section 4, 1 January 1983 in respect of section 5 and 1 April 1983 in respect of section 6.
- Clause 3 Amends the Schedule to the Principal Act, with effect from 1 July 1982, to alter the excise duty on stabilized crude petroleum oil and naturally occurring liquefied petroleum gas.
- Sub-clause (2) is the standard provision to authorize or require charging, collection and payment of the excise duty imposed by sub-clause (1).
- Clause 4 Amends the Schedule to the Principal Act, with effect from 17 August 1982 to alter the excise duty on beer, certain manufactured tobacco products and certain petroleum products.
- Sub-clause (2) is the standard provision to authorize or require charging, collection and payment of the excise duty imposed by sub-clause (1).
- Clause 5 Amends the Schedule to the Principal Act, with effect from 1 January 1983, to further alter the excise duty on stabilized crude petroleum oil and naturally occurring liquefied petroleum gas.
- Sub-clause (2) is the standard provision to authorize or require charging, collection and payment of the excise duty imposed by sub-clause (1).
- Clause 6 Amends the Schedule to the Principal Act, with effect from 1 April 1983, to decrease the excise duty on stabilized crude petroleum oil.
- Sub-clause (2) is the standard provision to authorize or require charging, collection and payment of the excise duty imposed by sub-clause (1).

