



# **Excise Tariff Amendment Act (No. 1) 1998**

**No. 64, 1998**





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**An Act to amend the *Excise Tariff Act 1921*, and for  
related purposes**



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## **An Act to amend the *Excise Tariff Act 1921*, and for related purposes**

[Assented to 30 June 1998]

The Parliament of Australia enacts:

### **1 Short title**

This Act may be cited as the *Excise Tariff Amendment Act (No. 1) 1998*.

### **2 Commencement**

- (1) Subject to subsections (2) to (5), this Act commences on the day on which it receives the Royal Assent.
- (2) The amendments of the *Excise Tariff Act 1921* made by items 1 and 2 of Schedule 1 to this Act are taken to have commenced at the

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time of the commencement of the *Excise Tariff (Fuel Rates Amendments) Act 1997*.

- (3) The amendment of the *Excise Tariff Act 1921* made by item 4 of Schedule 1 to this Act is taken to have commenced on 3 July 1997.
- (4) The amendments of the *Excise Tariff Act 1921* made by items 5 and 6 of Schedule 1 to this Act are taken to have commenced immediately after the commencement of the *Excise Tariff (Fuel Rates Amendments) Act 1997*.
- (5) The amendments of the *Excise Tariff Act 1921* made by items 7 to 14 of Schedule 1 to this Act are taken to have commenced immediately after the commencement of the *Excise Tariff Amendment Act (No. 4) 1997*.

### **3 Schedule(s)**

Subject to section 2, each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

## **Schedule 1—Amendment of the Excise Tariff Act 1921**

### **1 After subsection 3(1)**

Insert:

(1A) For the avoidance of doubt, it is declared to be the intention of the Parliament that if:

(a) a particular area was, for the purposes of this Act as in force immediately before the date fixed by Proclamation for the commencement of this Act, an exempt onshore field; and

(b) with effect from that date that area became an onshore field for the purposes of that Act as in force at that date;

then, in calculating the first 4767.3 megalitres of stabilised crude petroleum oil produced from that particular onshore field for the purposes of the definition of pre-threshold onshore oil, all oil that was, before that date, exempt onshore oil produced from that exempt onshore field is to be taken into account.

### **2 Subsection 3A(1)**

Omit “exempt onshore field”, substitute “onshore field”.

### **3 Interpretation provisions in, and relating to, the Schedule**

Omit:

Except in item 3, a reference to alcohol shall be read as a reference to ethyl alcohol.

substitute:

A reference to alcohol is taken to be a reference to ethyl alcohol.

### **4 Subparagraph 11(A)(3)(a) of the Schedule**

Repeal the subparagraph, substitute:

(a) For use in aircraft \$0.17403 per litre

### **5 Subparagraph 11(H)(1)(a) of the Schedule**

Repeal the subparagraph, substitute:

(a) for use as a fuel in aircraft \$0.17403/L

**6 Subparagraph 11(H)(2)(a) of the Schedule**

Repeal the subparagraph, substitute:

(a) for use as a fuel in aircraft \$0.17403/L

**7 After subparagraph 11(B)(2)(c) of the Schedule**

Insert:

(d) other \$0.42797/L

**8 After subparagraph 11(C)(2)(b) of the Schedule**

Insert:

(c) other \$0.42797/L

**9 After paragraph 11(E)(3) of the Schedule**

Insert:

(4) Other \$0.42797/L

**10 After paragraph 11(F)(3) of the Schedule**

Insert:

(4) Other \$0.42797/L

**11 After paragraph 11(G)(4) of the Schedule**

Insert:

(5) Other \$0.42797/L

**12 After subparagraph 11(H)(2)(d) of the Schedule**

Insert:

(e) other, having a lead content exceeding 13 milligrams per litre \$0.44972/L

(f) other \$0.42797/L

**13 After subparagraph 11(I)(3)(c) of the Schedule**

Insert:

(d) other \$0.42797/L

**14 After subparagraph 11(J)(2)(c) of the Schedule**

Insert:

(d)	other, having a lead content exceeding 13 milligrams per litre	\$0.44972/L
(e)	other	\$0.42797/L

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*[Minister's second reading speech made in—  
House of Representatives on 8 April 1998  
Senate on 28 May 1998]*

(53/98)