



Excise Tariff Amendment Act 1981

No. 50 of 1981

An Act to amend the *Excise Tariff Act 1921*

[Assented to 25 May 1981]

BE IT ENACTED by the Queen, and the Senate and the House of Representatives of the Commonwealth of Australia, as follows:

Short title, &c.

1. (1) This Act may be cited as the *Excise Tariff Amendment Act 1981*.
- (2) The *Excise Tariff Act 1921*¹ is in this Act referred to as the Principal Act.

Commencement

2. Except as otherwise provided, this Act shall be deemed to have come into operation on 1 July 1980.

Amendments of Tariff having effect from 1 July 1980

3. The Schedule to the Principal Act is amended—
 - (a) by omitting from paragraph 17 (A) (2) “\$140.11 per kilolitre” and substituting “\$157.21 per kilolitre”; and
 - (b) by omitting from paragraph 17 (C) (2) “\$41.65 per kilolitre” and substituting “\$43.48 per kilolitre”,

and duties of Excise are imposed in accordance with the Schedule to the Principal Act as so amended.

Amendments of Tariff having effect from 1 January 1981

4. (1) The Schedule to the Principal Act is amended—

- (a) by omitting from paragraph 17 (A) (2) “\$157.21 per kilolitre” and substituting “\$174.08 per kilolitre”; and
- (b) by omitting from paragraph 17 (C) (2) “\$43.48 per kilolitre” and substituting “\$36.67 per kilolitre”,

and duties of Excise are imposed in accordance with the Schedule to the Principal Act as so amended.

(2) This section shall be deemed to have come into operation on 1 January 1981.

Amendment of Tariff having effect from 1 April 1981

5. (1) The Schedule to the Principal Act is amended as set out in the Schedule to this Act, and duties of Excise are imposed in accordance with the Schedule to the Principal Act as so amended.

(2) This section shall be deemed to have come into operation on 1 April 1981.

Application of amendments

6. (1) The duties of Excise imposed by section 3, by section 4 or by section 5 shall be charged, collected and paid—

- (a) on all goods dutiable under the Schedule to the Principal Act as amended and in force on the date of commencement of that section, and manufactured or produced in Australia on or after that date; and
- (b) on all goods dutiable under the Schedule to the Principal Act as so amended and so in force, and manufactured or produced in Australia before that date, being goods—
 - (i) that, on that date, were subject to the control of the Customs or to Excise supervision, or, on that date, were in the stock, custody or possession of, or belonged to, a manufacturer or producer of the goods; and
 - (ii) on which no duty of Excise had been paid before that date.

(2) A reference in sub-section (1) to the date of commencement of a section shall be read as a reference to the date on which that section is deemed to have come into operation.

SCHEDULE

Section 5

AMENDMENT OF THE SCHEDULE TO THE PRINCIPAL ACT

Item 11—

At the end thereof insert the following sub-item—

“(F) Gasoline referred to in sub-paragraph (b) of paragraph (3) of sub-item (A) of this item mixed with ethanol specified in sub-item (R) of item 2—

That gasoline	\$0.05155 per litre
That ethanol	Free”.

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 and 146, 1973; No. 121, 1974; No. 104, 1975; Nos. 104 and 136, 1977; Nos. 48 and 184, 1978; Nos. 81, 83 and 164, 1979; and Nos. 43, 44, 45 and 122, 1980.