



Excise Tariff Amendment Act (No. 2) 1995

No. 162 of 1995

CONTENTS

Section

- 1. Short title**
- 2. Commencement**
- 3. Amendment having effect on 1 April 1994**
- 4. Amendments having effect on 10 May 1995**
- 5. Amendments having effect on 1 July 1995**
- 6. Amendments having effect on 11 October 1995**
- 7. Amendment having effect on 28 November 1995**

SCHEDULE 1

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

SCHEDULE 2

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

CONTENTS—*continued*

SCHEDULE 3

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

SCHEDULE 4

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

SCHEDULE 5

**AMENDMENT OF THE EXCISE TARIFF ACT 1921
HAVING EFFECT ON 28 NOVEMBER 1995**



Excise Tariff Amendment Act (No. 2) 1995

No. 162 of 1995

An Act to amend the *Excise Tariff Act 1921*

[Assented to 16 December 1995]

The Parliament of Australia enacts:

Short title

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

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.

(6) Section 7 is taken to have commenced on 28 November 1995.

Excise Tariff Amendment (No. 2) No. 162, 1995

Amendment having effect on 1 April 1994

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

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.

Amendment having effect on 28 November 1995

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

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 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.

SCHEDULE 5

Section 7

**AMENDMENT OF THE EXCISE TARIFF ACT 1921
HAVING EFFECT ON 28 NOVEMBER 1995**

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

Omit the subparagraph, substitute:

“11(A)(3)(a) For use in aircraft \$0.18116 per litre”.

*[Minister's second reading speech made in—
House of Representatives on 21 November 1995
Senate on 22 November 1995]*