

**Excise** Tariff Amendment Act

(No. 2) 1995

No. 162 of 1995

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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)** Section7 is taken to have commenced on 28 November 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

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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.”.

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**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) | $79.02per kilogram |
| 7. | Cigars (except cigars delivered under item 9A of this Schedule) | $79.02per 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) | $79.02per kilogram |
| 9. | Snuff (other than snuff delivered under item 9A of this Schedule) | $1.77per kilogram”. |

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**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”.

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**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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**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*]