



# **Excise Tariff Validation Act 2009**

**No. 30, 2009**

**An Act to validate certain collections of duties of excise**

Note: An electronic version of this Act is available in ComLaw (<http://www.comlaw.gov.au/>)



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# Excise Tariff Validation Act 2009

No. 30, 2009

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## **An Act to validate certain collections of duties of excise**

[Assented to 13 May 2009]

The Parliament of Australia enacts:

### **1 Short title**

This Act may be cited as the *Excise Tariff Validation Act 2009*.

### **2 Commencement**

This Act commences, or is taken to have commenced, on 14 May 2009.

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### **3 Validation of collections because of excise tariff proposal**

- (1) All duties of excise demanded or collected before 14 May 2009 because of the excise tariff proposal proposed in the House of Representatives on 13 May 2008 are taken to have been lawfully imposed and lawfully demanded or collected.
- (2) Subsection (1) applies to duties of excise whether they were demanded or collected:
  - (a) at the rate proposed in the excise tariff proposal proposed in the House of Representatives on 13 May 2008; or
  - (b) at a higher rate resulting from indexation of the rate proposed on 13 May 2008 or from indexation of the result of indexation of that rate.

### **4 Validation of collections because of *Gazette* notice**

All duties of excise demanded or collected before 14 May 2009 because of a notice published in the *Gazette* on 26 April 2008 under section 160B of the *Excise Act 1901* are taken to have been lawfully imposed and lawfully demanded or collected.

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[*Minister's second reading speech made in—  
House of Representatives on 12 May 2009  
Senate on 12 May 2009*]

(64/09)

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