



Excise Tariff Amendment (Tobacco Duty Harmonisation) Act 2017

No. 80, 2017

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

Note: An electronic version of this Act is available on the Federal Register of Legislation (<https://www.legislation.gov.au/>)

Contents

1	Short title.....	1
2	Commencement.....	2
3	Schedules.....	2
Schedule 1—Amendments		3
	<i>Excise Tariff Act 1921</i>	3



Excise Tariff Amendment (Tobacco Duty Harmonisation) Act 2017

No. 80, 2017

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

[Assented to 15 August 2017]

The Parliament of Australia enacts:

1 Short title

This Act is the *Excise Tariff Amendment (Tobacco Duty Harmonisation) Act 2017*.

2 Commencement

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this Act	31 August 2017.	31 August 2017

Note: This table relates only to the provisions of this Act as originally enacted. It will not be amended to deal with any later amendments of this Act.

- (2) Any information in column 3 of the table is not part of this Act. Information may be inserted in this column, or information in it may be edited, in any published version of this Act.

3 Schedules

Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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

Excise Tariff Act 1921

1 Section 6AA (heading)

Repeal the heading, substitute:

6AA Indexing of tobacco duty rate under subitem 5.1 of the Schedule

2 Subsection 6AA(1)

Omit “each rate of duty set out in item 5 of the Schedule (each *tobacco duty rate*)”, substitute “the rate of duty set out in subitem 5.1 of the Schedule (the *tobacco duty rate*)”.

3 Subsection 6AA(2)

Repeal the subsection, substitute:

- (2) The amount worked out under subsection (1) is to be rounded to 5 decimal places (rounding up if the sixth decimal place is 5 or more).

4 After section 6AA

Insert:

6AAB Tobacco duty rate under subitem 5.5 of the Schedule

- (1) For the purposes of subitem 5.5 of the Schedule, the *applicable rate* on a day is the amount worked out using the formula:

$$\frac{\text{The rate of duty under subitem 5.1 of the Schedule on that day}}{\text{The weight conversion factor on that day}}$$

- (2) The *weight conversion factor* is:
- (a) for a day on or after the first replacement day and before the second replacement day—0.000775; or
- (b) for a day on or after the second replacement day and before the third replacement day—0.00075; or

- (c) for a day on or after the third replacement day and before the fourth replacement day—0.000725; or
- (d) for a day on or after the fourth replacement day—0.0007.

Rounding

- (3) The amount worked out under subsection (1) is to be rounded to 2 decimal places (rounding up if the third decimal place is 5 or more).

Replacement days

- (4) For the purposes of this section, the **first replacement day** is:
 - (a) 1 September 2017; or
 - (b) if, in relation to the indexation day that is 1 September 2017, subsection 6AA(7) has the effect of replacing a rate of duty on a later day—that later day.
- (5) For the purposes of this section, the **second replacement day** is:
 - (a) 1 September 2018; or
 - (b) if, in relation to the indexation day that is 1 September 2018, subsection 6AA(7) has the effect of replacing a rate of duty on a later day—that later day.
- (6) For the purposes of this section, the **third replacement day** is:
 - (a) 1 September 2019; or
 - (b) if, in relation to the indexation day that is 1 September 2019, subsection 6AA(7) has the effect of replacing a rate of duty on a later day—that later day.
- (7) For the purposes of this section, the **fourth replacement day** is:
 - (a) 1 September 2020; or
 - (b) if, in relation to the indexation day that is 1 September 2020, subsection 6AA(7) has the effect of replacing a rate of duty on a later day—that later day.

Application of applicable rate

- (8) If the applicable rate changes on a particular day, the changed rate applies in relation to goods entered for home consumption on or after that day.

Publication

- (9) The CEO must, on or as soon as practicable after the day the rate of duty set out in subitem 5.1 of the Schedule is replaced under section 6AA, publish a notice in the Gazette advertising:
- (a) the rate of duty under subitem 5.5 of the Schedule on that day; and
 - (b) the goods to which subitem 5.5 of the Schedule applies.

5 Schedule (cell at table subitem 5.5, column headed “Rate of Duty”)

Repeal the cell, substitute:

Applicable rate (see section 6AAB) per kilogram of tobacco content

6 Application provision

- (1) The amendments made by items 4 and 5 apply in relation to goods entered for home consumption on or after the first replacement day.
- (2) This item has effect despite subsection 5(2) of the *Excise Tariff Act 1921*.
- (3) For the purposes of this item, ***first replacement day*** has the same meaning as in section 6AAB of the *Excise Tariff Act 1921* as amended by this Act.

[Minister’s second reading speech made in—
House of Representatives on 1 June 2017
Senate on 8 August 2017]

(111/17)
