

Excise Tariff Amendment (Tobacco Duty Harmonisation) Act 2017

No. 80, 2017

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

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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Note: This table relates only to the provisions of this Act as originally enacted.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Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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:



(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)