



Excise Tariff Amendment (Tobacco) Act 2024

No. 72, 2024

**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/>)

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

[Assented to 9 July 2024]

The Parliament of Australia enacts:

1 Short title

This Act is the *Excise Tariff Amendment (Tobacco) Act 2024*.

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	1 September 2023.	1 September 2023

Note: This table relates only to the provisions of this Act as originally enacted.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Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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 Subsections 6AA(5) and (6)

Repeal the subsections, substitute:

- (5) Despite subsection (3), treat the *indexation factor* for 1 September 2023, 1 September 2024 and 1 September 2025 as 1 if, on that day, it would otherwise be less than 1.

Additional factor

- (6) The *additional factor* for an indexation day is:
- (a) 1.05, if the indexation day is 1 September 2023, 1 September 2024 or 1 September 2025; or
 - (b) 1, for each other indexation day.

2 Subsection 6AAB(2)

Repeal the subsection, substitute:

- (2) The *weight conversion factor* is:
- (a) for a day on or after the first replacement day and before the second replacement day—0.000675; or
 - (b) for a day on or after the second replacement day and before the third replacement day—0.00065; or
 - (c) for a day on or after the third replacement day and before the fourth replacement day—0.000625; or
 - (d) for a day on or after the fourth replacement day—0.0006.

3 Subsections 6AAB(4) to (7)

Repeal the subsections, substitute:

Replacement days

- (4) For the purposes of this section, the *first replacement day* is 1 September 2023.
- (5) For the purposes of this section, the *second replacement day* is:

- (a) 1 September 2024; or
 - (b) if, in relation to the indexation day that is 1 September 2024, 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 2025; or
 - (b) if, in relation to the indexation day that is 1 September 2025, 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 2026; or
 - (b) if, in relation to the indexation day that is 1 September 2026, subsection 6AA(7) has the effect of replacing a rate of duty on a later day—that later day.

4 The Schedule (note 2)

Omit “and 5”, substitute “, 5 and 10”.

5 Transitional provisions

- (1) Section 6AA of the *Excise Tariff Act 1921* (as in force immediately before 1 September 2023) is taken to have had no effect in relation to each transitional indexation day.
- (2) Instead, the tobacco duty rate is replaced under section 6AA of the *Excise Tariff Act 1921* in relation to each transitional indexation day in accordance with that section, as amended by this Schedule.
- (3) The applicable rate, within the meaning of section 6AAB of the *Excise Tariff Act 1921*, on a day on or after 1 September 2023 is to be worked out under that Act, as amended by this Schedule.
- (4) In this item:
transitional indexation day means:
 - (a) 1 September 2023; and
 - (b) if this Act receives the Royal Assent on or after 1 March 2024—1 March 2024.

*[Minister's second reading speech made in—
House of Representatives on 20 March 2024
Senate on 14 May 2024]*

(27/24)