

Excise Tariff Amendment (Tobacco) Act 2024

No. 72, 2024

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

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No. 72, 2024

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Note: This table relates only to the provisions of this Act as originally enacted.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 Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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