

2008-2009

The Parliament of the
Commonwealth of Australia

HOUSE OF REPRESENTATIVES

Presented and read a first time

Excise Tariff Validation Bill 2009

No. , 2009

(Treasury)

**A Bill for an Act to validate certain collections of
duties of excise**

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1 **A Bill for an Act to validate certain collections of**
2 **duties of excise**

3 The Parliament of Australia enacts:

4 **1 Short title**

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

6 **2 Commencement**

7 This Act commences, or is taken to have commenced, on 14 May
8 2009.

1 **3 Validation of collections because of excise tariff proposal**

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

13 **4 Validation of collections because of *Gazette* notice**

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