

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA
HOUSE OF REPRESENTATIVES

Presented and read a first time, 29 April 1987

(Minister representing the Minister for Industry, Technology and Commerce)

A BILL

FOR

An Act relating to Duties of Excise

BE IT ENACTED by the Queen, and the Senate and the House of Representatives of the Commonwealth of Australia, as follows:

Short title etc.

5 1. (1) This Act may be cited as the *Excise Tariff Amendment Act 1987*.

 (2) The *Excise Tariff Act 1921*¹ is in this Act referred to as the Principal Act.

Commencement

10 2. (1) Sections 1 and 2 shall come into operation on the day on which this Act receives the Royal Assent.

 (2) Section 3 shall be deemed to have come into operation on 1 August 1986.

 (3) Section 4 shall be deemed to have come into operation on 27 February 1987.

(4) Section 5 shall be deemed to have come into operation on 1 October 1986.

(5) Section 6 shall be deemed to have come into operation on 16 October 1986.

(6) Section 7 shall be deemed to have come into operation on 1 November 1986. 5

(7) Section 8 shall be deemed to have come into operation on 17 January 1987.

(8) Section 9 shall be deemed to have come into operation on 14 February 1987. 10

(9) Section 10 shall be deemed to have come into operation on 14 March 1987.

(10) Section 11 shall be deemed to have come into operation on 1 April 1987.

Duties of excise on certain crude petroleum oil 15

3. Section 6B of the Principal Act is amended:

(a) by inserting after subsection (1) the following subsection:

“(1A) Unless the contrary intention appears, in calculating, for the purposes of this section, the notional duty in respect of relevant oil entered for home consumption during a period commencing on 1 July 1986 and ending after 1 August 1986, ‘80%’ shall be taken to have been specified in paragraph (7) (g) instead of ‘87%’ throughout that period.”; 20

(b) by inserting in subsection (3) “(being a division ending before 1 August 1986 or commencing on or after 1 July 1987)” after “financial year” (first occurring); 25

(c) by inserting after subsection (3) the following subsection:

“(3A) The amount of duty in respect of relevant oil produced from a particular prescribed production area and entered for home consumption during a particular prescribed division of a financial year (being a division commencing on or after 1 August 1986 and ending before 1 July 1987) is the amount ascertained in accordance with the formula: 30

$$ND + JD - DP$$

where: 35

ND is the amount of notional duty in respect of relevant oil produced from that production area and entered for home consumption during the period commencing on 1 July 1986 and ending on the expiration of that prescribed division;

JD is the difference between: 40

- (a) the amount of notional duty in respect of relevant oil produced from that production area and entered for home consumption during July 1986; and
- (b) the amount that would have been the amount of notional duty in respect of that oil if, throughout that month, 80% had been specified in paragraph (7) (g) instead of 87%;

DP is the amount of duty (if any) paid in respect of the relevant oil produced from that production area and entered for home consumption during that period.”; and

- (d) by omitting from paragraph (7) (g) “87%” and substituting “80%”.

4. After section 6F of the Principal Act the following section is inserted:

Duty on goods made from certain imported goods

“6G. Notwithstanding any other provision of this Act, where:

- (a) under section 24 of the *Excise Act 1901* goods imported into Australia are used in the manufacture of excisable goods;
- (b) duty of Customs has not been paid on the imported goods;
- (c) if the imported goods, instead of being used in the manufacture of the excisable goods, had been entered for home consumption under the *Customs Act 1901* at the time at which the excisable goods were entered for home consumption under the *Excise Act 1901*, duty of Customs would have been payable on the imported goods; and
- (d) the rate of that duty of Customs exceeds the rate of the duty of Excise that, but for this section, would be payable on the excisable goods;

the amount of the duty of Excise specified in the Schedule imposed on the excisable goods in accordance with the Schedule shall be deemed to be an amount equal to the sum of:

- (e) the amount that, but for this section, would have been the duty of Excise on the excisable goods; and
- (f) the amount that would have been the duty of Customs on the imported goods if duty of Customs had been payable on the imported goods at a rate equal to the difference between the rates referred to in paragraph (d).”.

Amendment of Schedule having effect from 1 October 1986

5. The Schedule to the Principal Act is amended by omitting from paragraph 17 (C) (2) “\$50.77” and substituting “\$18.27”.

Amendments of Schedule having effect from 16 October 1986

6. The Schedule to the Principal Act is amended:

- (a) by omitting from subparagraph 11 (A) (3) (a) “\$0.16993” and substituting “\$0.16589”;

- (b) by omitting from subparagraph 11 (A) (3) (b) "\$0.20185" and substituting "\$0.19706";
- (c) by omitting from paragraph 11 (B) (3) "\$0.20185" and substituting "\$0.19706";
- (d) by omitting from paragraph 11 (C) (2) "\$0.20185" and substituting "\$0.19706"; 5
- (e) by omitting from subitem 11 (D) "\$0.16141" and substituting "\$0.15758";
- (f) by omitting subitem 11 (E) and substituting the following subitem: 10
- “(E) Goods, as follows:
- | | | |
|----------------------------|---------------------------|----|
| (1) Lighting kerosene | \$0.04088 per litre | |
| (2) Power kerosene | \$0.04088 per litre | |
| (3) Heating oil | \$0.04088 per litre | |
| (4) Fuel oil | \$0.04088 per litre | |
| (5) Automotive diesel oil | \$0.19706 per litre | 15 |
| (6) Industrial diesel fuel | \$0.19706 per litre | |
| (7) Marine diesel fuel | \$0.19706 per litre”; and | |
- (g) by omitting from subitem 11 (F) "\$0.20185" and substituting "\$0.19706".

Amendment of Schedule having effect from 1 November 1986 20

7. The Schedule to the Principal Act is amended by omitting from paragraph 17 (C) (2) "\$18.27" and substituting "\$14.43".

Amendments of Schedule having effect from 17 January 1987

8. The Schedule to the Principal Act is amended:

- (a) by omitting from subparagraph 11 (A) (3) (a) "\$0.16589" and substituting "\$0.16546"; 25
- (b) by omitting from subparagraph 11 (A) (3) (b) "\$0.19706" and substituting "\$0.19655";
- (c) by omitting from paragraph 11 (B) (3) "\$0.19706" and substituting "\$0.19655"; 30
- (d) by omitting from paragraph 11 (C) (2) "\$0.19706" and substituting "\$0.19655";
- (e) by omitting from subitem 11 (D) "\$0.15758" and substituting "\$0.15717";
- (f) by omitting subitem 11 (E) and substituting the following subitem: 35
- “(E) Goods, as follows:
- | | | |
|----------------------------|---------------------------|----|
| (1) Lighting kerosene | \$0.04077 per litre | |
| (2) Power kerosene | \$0.04077 per litre | |
| (3) Heating oil | \$0.04077 per litre | |
| (4) Fuel oil | \$0.04077 per litre | 40 |
| (5) Automotive diesel oil | \$0.19655 per litre | |
| (6) Industrial diesel fuel | \$0.19655 per litre | |
| (7) Marine diesel fuel | \$0.19655 per litre”; and | |
- (g) by omitting from subitem 11 (F) "\$0.19706" and substituting "\$0.19655". 45

Amendments of Schedule having effect from 14 February 1987

9. The Schedule to the Principal Act is amended:

- (a) by omitting from subparagraph 11 (A) (3) (a) "\$0.16546" and substituting "\$0.15759";
- 5 (b) by omitting from subparagraph 11 (A) (3) (b) "\$0.19655" and substituting "\$0.18720";
- (c) by omitting from paragraph 11 (B) (3) "\$0.19655" and substituting "\$0.18720";
- 10 (d) by omitting from paragraph 11 (C) (2) "\$0.19655" and substituting "\$0.18720";
- (e) by omitting from subitem 11 (D) "\$0.15717" and substituting "\$0.14969";
- (f) by omitting subitem 11 (E) and substituting the following subitem:
- "(E) Goods, as follows:
- | | |
|----------------------------|---------------------------|
| (1) Lighting kerosene | \$0.03883 per litre |
| (2) Power kerosene | \$0.03883 per litre |
| (3) Heating oil | \$0.03883 per litre |
| (4) Fuel oil | \$0.03883 per litre |
| (5) Automotive diesel oil | \$0.18720 per litre |
| (6) Industrial diesel fuel | \$0.18720 per litre |
| (7) Marine diesel fuel | \$0.18720 per litre"; and |
- (g) by omitting from subitem 11 (F) "\$0.19655" and substituting "\$0.18720".

Amendments of Schedule having effect from 14 March 1987

10. The Schedule to the Principal Act is amended:

- (a) by omitting from subparagraph 11 (A) (3) (a) "\$0.15759" and substituting "\$0.16121";
- (b) by omitting from subparagraph 11 (A) (3) (b) "\$0.18720" and substituting "\$0.19150";
- 30 (c) by omitting from paragraph 11 (B) (3) "\$0.18720" and substituting "\$0.19150";
- (d) by omitting from paragraph 11 (C) (2) "\$0.18720" and substituting "\$0.19150";
- 35 (e) by omitting from subitem 11 (D) "\$0.14969" and substituting "\$0.15313";
- (f) by omitting subitem 11 (E) and substituting the following subitem:
- "(E) Goods, as follows:
- | | |
|----------------------------|---------------------------|
| (1) Lighting kerosene | \$0.03972 per litre |
| (2) Power kerosene | \$0.03972 per litre |
| (3) Heating oil | \$0.03972 per litre |
| (4) Fuel oil | \$0.03972 per litre |
| (5) Automotive diesel oil | \$0.19150 per litre |
| (6) Industrial diesel fuel | \$0.19150 per litre |
| (7) Marine diesel fuel | \$0.19150 per litre"; and |
- 45 (g) by omitting from subitem 11 (F) "\$0.18720" and substituting "\$0.19150".

Amendment of Schedule having effect from 1 April 1987

11. The Schedule to the Principal Act is amended by omitting from paragraph 17 (C) (2) "\$14.43" and substituting "\$5.02".

NOTE

1. No. 26, 1921, as amended. For previous amendments, see No. 28, 1924; No. 28, 1926; No. 4, 1928; Nos. 20 and 21, 1933; No. 17, 1936; Nos. 24 and 70, 1938; Nos. 29, 54 and 65, 1939; Nos. 3, 4, 14 and 93, 1948; Nos. 77 and 82, 1949; Nos. 61, 62 and 80, 1950; No. 83, 1952; No. 78, 1953; Nos. 16, 59 and 87, 1956; No. 82, 1957; No. 19, 1958; Nos. 26, 65 and 66, 1959; Nos. 26 and 57, 1960; Nos. 21 and 55, 1961; No. 73, 1962; Nos. 41 and 91, 1963; No. 125, 1964; Nos. 83 and 140, 1965; Nos. 18 and 82, 1967; Nos. 74 and 75, 1968; Nos. 5 and 33, 1969; No. 81, 1970; No. 108, 1971; Nos. 22, 64 and 119, 1972; Nos. 20, 23, 146 and 216, 1973; No. 121, 1974; Nos. 104 and 136, 1977; Nos. 48 and 184, 1978; Nos. 81, 83 and 164, 1979; Nos. 43, 44, 45 and 122, 1980; No. 50, 1981; Nos. 45, 54 and 80, 1982; Nos. 27 and 99, 1983; Nos. 53, 72 and 131, 1984; Nos. 41 and 189, 1985; and Nos. 20 and 160, 1986.



