

1980-81

PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

HOUSE OF REPRESENTATIVES

EXCISE AMENDMENT BILL 1981

EXPLANATORY MEMORANDUM

(Circulated by the Authority of the
Minister for Business and Consumer
Affairs, the Honourable John Moore, M.P.)

EXCISE AMENDMENT BILL 1981

Purpose of the Bill:

The purpose of this Bill is to amend Section 114 of the Excise Act 1901 to extend the validity period of Excise Tariff Proposals from six months to twelve months.

Excise Tariff Proposals are introduced into the Parliament from time to time following a Government decision to alter the excise duty payable on excisable goods.

The proposals have effect from the day after the date of introduction into Parliament or if the Government decision is implemented by Gazette Notice pursuant to section 160B of the Excise Act while Parliament is in recess, such other date as is specified in the proposals and the Gazette Notice. Proposals notified by Gazette Notice must be introduced within seven sitting days of the House of Representatives after the date the Notice is published.

Excise Tariff Proposals cannot be challenged in a court of law before the expiration of six months after the Tariff alteration is so proposed or the close of the parliamentary session in which the proposals are introduced, whichever first happens.

It has been the practice to incorporate the proposals into an Excise Tariff Amendment Bill which is introduced into Parliament late in a Parliamentary sittings. Proposals introduced in those sittings subsequent to the Excise Tariff Amendment Bill are validated for a further specified period by an Excise Tariff Validation Bill passed before the close of those sittings. Such validated proposals are enacted by an Excise Tariff Amendment Bill introduced in the next Sittings and passed before the expiration of the extended period.

In accordance with the Government's wish to reduce the volume of legislation coming before the Parliament this proposed Bill is expected to eliminate the necessity for Excise Tariff Validation Bills.

It will henceforth only be necessary to introduce one annual Excise Tariff Amendment Bill which will corporate all excise tariff alterations that have occurred in the previous twelve months.

However the proposed amendment will not preclude, if necessary, the introduction of an Excise Tariff Amendment Bill in each Parliamentary Sitting thereby maintaining the opportunity for the Parliament to debate the excise tariff alterations introduced prior to and during those sittings.

Clause 1: Short title and citation of the Principal Act.

Clause 2: Amends section 114 of the Principal Act to extend to 12 months the validity of Excise Tariff Proposals thereby reducing the number of Excise Tariff Bills required per annum. Sub-Clause (2) provide that the amendment is only to apply in relation to any Excise Tariff or Excise Tariff alteration proposed in the Parliament after the day prior to the commencement of the Autumn Sittings 1981.

Clause 3: Makes a number of formal amendments to the Principal Act.