Excise Tariff Act 1921

No. 26, 1921

Compilation No. 49

Compilation date:	25 August 2018
Includes amendments up to:	Act No. 78, 2018
Registered:	14 September 2018

Prepared by the Office of Parliamentary Counsel, Canberra

Authorised Version C2018C00372 registered 14/09/2018

About this compilation

This compilation

This is a compilation of the *Excise Tariff Act 1921* that shows the text of the law as amended and in force on 25 August 2018 (the ***compilation date***).

The notes at the end of this compilation (the ***endnotes***) include information about amending laws and the amendment history of provisions of the compiled law.

Uncommenced amendments

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on the Legislation Register (www.legislation.gov.au). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the series page on the Legislation Register for the compiled law.

Application, saving and transitional provisions for provisions and amendments

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

Editorial changes

For more information about any editorial changes made in this compilation, see the endnotes.

Modifications

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the series page on the Legislation Register for the compiled law.

Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

Contents

1	Short title	1
1A	General administration of Act	1
2	Certain Acts to be read as one with this Act	1
3	Definitions	1
3A	Ministerial guidelines relating to fields	8
4	Time of imposition of Duties of Excise	9
5	Duties of Excise	9
5B	Petroleum	11
6A	Indexation of CPI indexed rates	12
6AAA	Rounding of fuel duty rates	15
6AA	Indexing of tobacco duty rate under subitem 5.1 of the Schedule	16
6AAB	Tobacco duty rate under subitem 5.5 of the Schedule	19
6AB	Applicable petroleum prices	20
6AC	Application of section 6B, 6C, 6CA or 6D to different oil producing regions	21
6B	Duties of excise on old oil	22
6C	Duties of excise on new oil	29
6CA	Duties of excise on condensate	35
6D	Duties of excise on intermediate oil	43
6E	Delayed-entry oil rate	50
6FAA	Change in duty rate of certain liquefied petroleum gases, liquefied natural gases and compressed natural gases	51
6G	Duty payable on blended goods	52
6H	Rate of duty payable on denatured ethanol	53
6J	Rate of duty payable on biodiesel	54
7	Regulations	55

The Schedule 56

Endnotes 67

Endnote 1—About the endnotes 67

Endnote 2—Abbreviation key 69

Endnote 3—Legislation history 70

Endnote 4—Amendment history 89

Authorised Version C2018C00372 registered 14/09/2018

Authorised Version C2018C00372 registered 14/09/2018

An Act relating to Duties of Excise

1 Short title

This Act may be cited as the *Excise Tariff Act 1921*.

1A General administration of Act

The CEO has the general administration of this Act.

2 Certain Acts to be read as one with this Act

The *Excise Act 1901*, the *Petroleum Revenue Act 1985* and the *Petroleum Excise (Prices) Act 1987* shall be read as one with this Act.

3 Definitions

(1) In this Act, unless the contrary intention appears:

area includes:

(a) a part of the surface of the earth and the subsoil beneath that part; and

(b) a part of the surface of the earth and a part of the subsoil beneath that part.

biodiesel means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats or oils whether or not used.

CEO means the Commissioner of Taxation.

delayed-entry oil means stabilised crude petroleum oil or condensate (other than oil or condensate in respect of which subitem 20.1 or 21.1 of the Schedule applies) produced from a prescribed source, but not entered for home consumption, before the operative day for that source.

Authorised Version C2018C00372 registered 14/09/2018

delayed-entry oil rate, in relation to delayed-entry oil, has the meaning given by section 6E.

diesel does not include biodiesel.

exempt offshore area means a production area, within the meaning of section 5B:

(a) that is outside the outer limits of the territorial sea of Australia; and

(b) that is not, and has not been, a prescribed source.

exempt offshore condensate means condensate that is included in exempt offshore oil and condensate.

exempt offshore field means a field:

(a) that is prescribed by By-law; and

(b) that consists of, or encompasses, an exempt offshore area or 2 or more exempt offshore areas.

exempt offshore oil means stabilised crude petroleum oil that is included in exempt offshore oil and condensate.

exempt offshore oil and condensate means the first 4767.3 megalitres of:

(a) if a particular exempt offshore field produces stabilised crude petroleum oil and condensate—the stabilised crude petroleum oil and condensate that is produced from the field; or

(b) if a particular exempt offshore field produces either stabilised crude petroleum oil or condensate (but not both)—the stabilised crude petroleum oil or condensate (as the case requires) that is produced from the field;

being a field from which neither petroleum oil nor condensate was produced before 1 July 1987.

exempt oils and hydraulic fluids means goods described in subsection (6).

Authorised Version C2018C00372 registered 14/09/2018

fuel oil means a petroleum product, whether obtained through a process of blending or otherwise, that has the physical characteristics described in subsection (4).

installation means a subsea installation, for the production of petroleum oil or condensate, that is connected to a fixed platform, a floating production system or any other petroleum collection system.

intermediate area means an area declared by the Resources Minister, by notice in writing published in the *Gazette*, to be an intermediate area for the purposes of this Act, being an area that contains at least one old accumulation but that does not contain a relevant accumulation which was developed before 23 October 1984.

intermediate oil means stabilized crude petroleum oil (other than new oil, delayed-entry oil or oil in respect of which subitem 20.1 of the Schedule applies) produced from an intermediate area.

liquefied petroleum gas means:

(a) liquid propane; or

(b) a liquid mixture of propane and butane; or

(c) a liquid mixture of propane and other hydrocarbons that consists mainly of propane; or

(d) a liquid mixture of propane, butane and other hydrocarbons that consists mainly of propane and butane.

new oil means stabilized crude petroleum oil (other than delayed-entry oil or oil in respect of which subitem 20.1 of the Schedule applies) produced from:

(a) a relevant accumulation that was discovered on or after 18 September 1975 and before 1 July 1983 by drilling a well that was classified by the Minister, for the purposes of Excise By-law No. 78, as:

(i) a new field discovery; or

(ii) a new pool (pay) discovery; or

(iii) a deeper-pool discovery; or

Authorised Version C2018C00372 registered 14/09/2018

(iv) a shallower-pool discovery;

subsequent to a determination of the well type by the relevant Energy Minister after drilling and before 1 July 1983; or

(b) a relevant accumulation that was discovered on or after 18 September 1975 and before 1 July 1983 by drilling a well that was not determined by the relevant Energy Minister before 1 July 1983 to be a well of any particular type; or

(c) a relevant accumulation that was discovered on or after 1 July 1983.

oil producing region:

(a) has the same meaning as in the *Petroleum Excise (Prices) Act 1987*; and

(b) includes:

(i) a production area within the meaning of section 5B, being an area from which condensate is obtained and that is prescribed by the regulations as an oil producing region; or

(ii) 2 or more production areas within the meaning of that section from which condensate is obtained, being areas that are together so prescribed.

Note: Part IA of the *Petroleum Excise (Prices) Act 1987* gives that Act operation in relation to condensate in addition to its operation in relation to stabilised crude petroleum oil. Paragraph (b) of this definition ensures that the definition covers production areas from which condensate is obtained.

old accumulation means a relevant accumulation that was discovered before 18 September 1975.

onshore field means a field:

(a) that is prescribed by By-law; and

(b) that consists of, or encompasses, a production area (within the meaning of section 5B), or 2 or more production areas, that:

(i) is in a State or Territory or inside the outer limits of the territorial sea of Australia; and

(ii) is not, and has not been, a prescribed source.

Authorised Version C2018C00372 registered 14/09/2018

operative day, in relation to a prescribed source, means the 1 July that is the day prescribed petroleum produced from that source on or after which is exempt from Excise duty because of the *Petroleum Revenue Act 1985*.

platform means a platform for the production of petroleum oil or condensate.

pre-operative year, in relation to a prescribed source, means the financial year immediately preceding the operative day for that source.

prescribed source means:

(a) a prescribed production area within the meaning of section 6B; or

(b) a prescribed new production area within the meaning of section 6C; or

(ba) a prescribed condensate production area within the meaning of section 6CA; or

(c) a prescribed intermediate production area within the meaning of section 6D;

prescribed petroleum produced from which after 1 July in a particular year is exempt from Excise duty because of the *Petroleum Revenue Act 1985*.

pre-threshold onshore condensate means condensate that is included in pre-threshold onshore oil and condensate.

pre-threshold onshore oil means stabilised crude petroleum oil that is included in pre-threshold onshore oil and condensate.

pre-threshold onshore oil and condensate means:

(a) if a particular onshore field produces stabilised crude petroleum oil and condensate—stabilised crude petroleum oil and condensate produced from the field after 30 June 1987 that is included in the first 4767.3 megalitres of stabilised crude petroleum oil and condensate produced from the field; or

Authorised Version C2018C00372 registered 14/09/2018

(b) if a particular onshore field produces stabilised crude petroleum oil but not condensate—stabilised crude petroleum oil produced from the field after 30 June 1987 that is included in the first 4767.3 megalitres of stabilised crude petroleum oil produced from the field; or

(c) if a particular onshore field produces condensate but not stabilised crude petroleum oil—condensate produced from the field after 30 June 1987 that is included in the first 4767.3 megalitres of condensate produced from the field.

relevant accumulation means a naturally occurring discrete accumulation of oil, of gas, or of both.

relevant Energy Minister means:

(a) on and after 18 September 1975 and before 5 October 1976—the Minister for Minerals and Energy; and

(b) on and after 5 October 1976 and before 20 December 1977—the Minister for National Resources; and

(c) on and after 20 December 1977 and before 8 December 1979—the Minister for National Development; and

(d) on and after 8 December 1979 and before 11 March 1983—the Minister for National Development and Energy; and

(e) on and after 11 March 1983 and before 1 July 1983—the Minister for Resources and Energy.

Resource Rent Tax area means an area that, for the purposes of the *Petroleum Resource Rent Tax Assessment Act 1987*:

(a) is the:

(i) exploration permit area of an exploration permit other than one of the North West Shelf exploration permits; or

(ii) retention lease area of a retention lease that is related to an exploration permit other than one of the North West Shelf exploration permits; or

(iii) production licence area of a production licence that is related to an exploration permit other than one of the North West Shelf exploration permits; and

(b) is not an onshore area within the meaning of that Act.

Authorised Version C2018C00372 registered 14/09/2018

Statistician means the Australian Statistician.

(1A) For the avoidance of doubt, it is declared to be the intention of the Parliament that if:

(a) a particular area was, for the purposes of this Act as in force immediately before the date fixed by Proclamation for the commencement of this Act, an exempt onshore field; and

(b) with effect from that date that area became an onshore field for the purposes of that Act as in force at that date;

then, in calculating the first 4767.3 megalitres of stabilised crude petroleum oil produced from that particular onshore field for the purposes of the definition of pre-threshold onshore oil, all oil that was, before that date, exempt onshore oil produced from that exempt onshore field is to be taken into account.

(2) For the purposes of this Act, a relevant accumulation shall be taken to be developed when petroleum, within the meaning of section 5B, is recovered from the accumulation for the purpose of:

(a) the sale of the petroleum; or

(b) the production from the petroleum of a product for sale.

(3) Without affecting the meaning of any reference to a month in any other provision of this Act or in any other Act, a reference in section 6AB, 6B, 6C, 6CA, 6D or 6E to a month is a reference to one of the 12 months of a calendar year.

(4) The physical characteristics of fuel oil are:

(a) a density equal to or greater than 920.0 kg/cubic metre at 15 degrees Celsius as determined by either ASTM D1298 or ASTM D4052; and

(b) a carbon residue, on the whole sample, of at least 2.0 percent mass as determined by ASTM D189 (Conradson Carbon Residue) or by ASTM D4530 (Carbon Residue-Micro Method); and

(c) a minimum kinematic viscosity of 10 centistokes (millimetres squared per second) at 50 degrees Celsius as determined by ASTM D445.

Authorised Version C2018C00372 registered 14/09/2018

(5) In subsection (4), a reference to ASTM followed by a number is a reference to a test so numbered as prescribed by the American Society for Testing and Materials and set out in Section 5 of the *Annual Book of ASTM Standards* (1986 revision) published in 1986 by the American Society for Testing and Materials at Philadelphia, Pennsylvania in the United States of America.

(6) Exempt oils and hydraulic fluids are:

(a) food grade white mineral oil that complies with:

(i) Sec. 21 CFR 172.878 of Title 21, Volume 1 of the United States Code of Federal Regulations (regulations made by the Food and Drug Administration of the United States); and

(ii) Sec. 21 CFR 178.3620 (a) of Title 21, Volume 1 of the United States Code of Federal Regulations (regulations made by the Food and Drug Administration of the United States); and

(b) polyglycol brake fluids that meet the requirements of Australian Standard AS 1960.1—2005 *Motor vehicle brake fluids—Non-petroleum type*; and

(c) aromatic process oils that meet all of the criteria in the following table:

Column 1 **Property**	**Column 2** **Test Method**	**Column 3** **Value**
Density at 15°C	ATSM D1298 or D4502	0.9gm/cm^3 minimum
Aniline point	ASTM D611	70°C maximum
Refractive index at 20°C	ASTM D1298 or D1747	1.490 minimum
Pour point	ASTM D97	-9°C minimum
Viscosity index	ASTM D2270	80 maximum

3A Ministerial guidelines relating to fields

(1) The Resources Minister may, by legislative instrument signed by the Minister, make guidelines to be taken into account by the CEO

Authorised Version C2018C00372 registered 14/09/2018

in making By-laws prescribing a field for the purposes of the definition of ***onshore field*** or ***exempt offshore field***.

(2) In making By-laws for a purpose described in subsection (1), the CEO must have regard to the guidelines in force at the time.

4 Time of imposition of Duties of Excise

The time of imposition of the Duties of Excise imposed by this Act is the twenty-fifth day of March, One thousand nine hundred and twenty at nine o'clock in the forenoon reckoned according to the standard time in the State of Victoria, and this Act shall be deemed to have come into operation at that time.

5 Duties of Excise

(1) The Duties of Excise specified in the Schedule are hereby imposed in accordance with the Schedule, as from the time of the imposition of such duties or such later dates as are mentioned in the Schedule in regard to any particular items, and such duties shall be deemed to have been imposed at such time or dates, and shall be charged, collected, and paid to the use of the King for the purposes of the Commonwealth, on the following goods, namely:

(a) all goods dutiable under the Schedule and manufactured or produced in Australia after the time or dates when such duties are deemed to have been imposed; and

(b) all goods dutiable under the Schedule and manufactured or produced in Australia before the time or dates when such duties are deemed to have been imposed, and which were at that time or those dates subject to the CEO's control, or in the stock, custody, or possession of, or belonging to, any distiller or manufacturer thereof, and on which no duty of Excise had been paid before the time or dates when such duties are deemed to have been imposed.

Note: Sections 6A and 6AA effectively change certain rates of duty that appear on the face of the Schedule.

Authorised Version C2018C00372 registered 14/09/2018

(2) Where a section of another Act, whether passed before or after the commencement of this subsection, amends the Schedule to this Act, then, unless the contrary intention appears:

(a) that section imposes duties of Excise in accordance with the Schedule as so amended;

(b) where that section comes, came, or is deemed to have come, into operation on a particular day, the duties of Excise so imposed shall be charged, collected and paid:

(i) on all goods dutiable under the Schedule, as amended and in force on that day, and manufactured or produced in Australia on or after that day; and

(ii) on all goods dutiable under the Schedule, as amended and so in force, and manufactured or produced in Australia before that day, being goods:

(A) that, on that day, were subject to the CEO's control, or, on that day, were in the stock, custody or possession of, or belonged to, a manufacturer or producer of the goods; and

(B) on which no duty of Excise had been paid before that day; and

(c) where that section comes, came, or is deemed to have come, into operation at a particular time, the duties of Excise so imposed shall be charged, collected and paid:

(i) on all goods dutiable under the Schedule, as amended and in force at that time, and manufactured or produced in Australia at or after that time; and

(ii) on all goods dutiable under the Schedule, as amended and in force at that time, and manufactured or produced in Australia before that time, being goods:

(A) that, at that time, were subject to the CEO's control, or, at that time were in the stock, custody or possession of, or belonged to, the manufacturer or producer of the goods; and

(B) on which no duty of Excise had been paid before that time.

Authorised Version C2018C00372 registered 14/09/2018

5B Petroleum

(1) In this section:

petroleum means petroleum oil or petroleum gas and includes condensate or liquid petroleum gas.

prescribed petroleum means petroleum other than stabilized oil.

production area means:

(a) a prescribed production area within the meaning of section 6B; or

(b) a prescribed new production area within the meaning of section 6C; or

(ba) a prescribed condensate production area within the meaning of section 6CA; or

(c) a prescribed intermediate production area within the meaning of section 6D.

stabilized oil means stabilized crude petroleum oil.

(2) Subject to subsections (3) and (3A), for the purposes of this Act, where a mixing of 2 or more kinds of petroleum has occurred and the resulting mixture takes on the essential character of petroleum of one of those kinds (in this subsection referred to as ***petroleum of the principal kind***), the petroleum in the mixture shall be deemed to be petroleum of the principal kind.

(3) For the purposes of this Act, where a person enters for home consumption a mixture of, or obtained from, stabilized oil and prescribed petroleum (other than condensate), the petroleum in the mixture shall be deemed to be stabilized oil.

Note: A mixture of, or obtained from, stabilized oil and condensate is covered by subsection (2).

(3A) For the purposes of this Act, if a person enters for home consumption a mixture of, or obtained from, condensate and prescribed petroleum, the petroleum in the mixture is taken to be condensate.

Authorised Version C2018C00372 registered 14/09/2018

Note: A mixture of, or obtained from, stabilized oil and condensate is covered by subsection (2).

(4) For the purposes of this Act, where stabilized oil or condensate is obtained from prescribed petroleum produced from a particular production area, that oil or condensate (as the case requires) shall be taken to have been produced from that production area.

(4A) For the purposes of this Act, where stabilized oil or condensate is obtained from prescribed petroleum produced from a Resource Rent Tax area, that oil or condensate (as the case requires) shall be taken to have been produced from that area.

(5) For the purposes of this Act, where a quantity of stabilized oil consists of oil obtained from prescribed petroleum produced from different production areas:

(a) the prescribed petroleum produced from each of those production areas shall be deemed to have resulted in the production of a discrete part of that quantity of stabilized oil; and

(b) the part of that quantity of stabilized oil that is to be taken to have been obtained from prescribed petroleum produced from such a production area is so much of that quantity of stabilized oil as bears to that quantity the same proportion as the quantity of prescribed petroleum produced from that production area bears to the total quantity of prescribed petroleum produced from all the production areas from which that quantity of stabilized oil was so obtained.

6A Indexation of CPI indexed rates

(1) If the indexation factor for an indexation day is greater than 1, each CPI indexed rate is, on that day, replaced by the rate of duty worked out using the formula:

$$\text{CPI indexed rate on the day before the indexation day} \times \text{Indexation factor for the indexation day}$$

Authorised Version C2018C00372 registered 14/09/2018

Note: For ***indexation factor*** see subsection (3). For ***CPI indexed rate*** and ***indexation day*** see subsection (10).

(2) The amount worked out under subsection (1) is to be rounded to the same number of decimal places as the CPI indexed rate was on the day before the indexation day (rounding up if the next decimal place is 5 or more).

Indexation factor

(3) The ***indexation factor*** for an indexation day is the number worked out using the formula:

$$\frac{\text{Index number for the most recent reference quarter before the indexation day}}{\text{Index number for the base quarter}}$$

Note: For ***index number***, ***reference quarter*** and ***base quarter*** see subsection (10).

(4) The indexation factor is to be worked out to 3 decimal places (rounding up if the fourth decimal place is 5 or more).

Effect of delay in publication of index number

(5) If the index number for the most recent reference quarter before the indexation day is published by the Statistician on a day (the ***publication day***) that is not at least 5 days before the indexation day, then, despite subsection (1), any replacement of a CPI indexed rate under subsection (1) happens on the fifth day after the publication day.

Effect of Excise Tariff alteration

(6) If an Excise Tariff alteration proposed in the Parliament proposes to substitute, on and after a particular day, a rate for a CPI indexed rate, treat that substitution as having had effect on and after that day for the purposes of this section.

Authorised Version C2018C00372 registered 14/09/2018

Changes to CPI index reference period and publication of substituted index numbers

(7) Amounts are to be worked out under this section:

(a) using only the index numbers published in terms of the most recently published index reference period for the Consumer Price Index; and

(b) disregarding index numbers published in substitution for previously published index numbers (except where the substituted numbers are published to take account of changes in the index reference period).

Application of replacement rate

(8) If a CPI indexed rate is replaced under this section on a particular day, the replacement rate applies in relation to goods entered for home consumption on or after that day.

Publication of replacement rate

(9) The CEO must, on or as soon as practicable after the day a CPI indexed rate is replaced under this section, publish a notice in the *Gazette* advertising the replacement rate and the goods it applies to.

Definitions

(10) In this section:

base quarter means the June quarter or December quarter that has the highest index number of all the June quarters and December quarters that occur:

(a) before the most recent reference quarter before the indexation day; and

(b) after the June quarter of 1983.

CPI indexed rate means:

(a) a rate of duty set out in item 1, 2 or 3 of the Schedule; or

Authorised Version C2018C00372 registered 14/09/2018

(b) a rate of duty set out in item 10 of the Schedule, other than in:
  (i) subitem 10.6 or 10.17; or
  (ii) subitem 10.7, 10.12, 10.20, 10.21 or 10.30; or
(c) the rate set out in step 3 of the method statement in subsection 6G(1) (about duty payable on blended goods).

December quarter means a period of 3 months starting on 1 October.

indexation day means each 1 February and 1 August.

index number, for a quarter, means the All Groups Consumer Price Index number that is the weighted average of the 8 capital cities and is published by the Statistician in relation to that quarter.

June quarter means a period of 3 months starting on 1 April.

reference quarter means the June quarter or December quarter.

6AAA Rounding of fuel duty rates

(1) Despite subsection 6A(2), the amount to be worked out under subsection 6A(1) in respect of an indexation day for a CPI indexed rate covered by subsection (3) of this section is to be rounded to 3 decimal places (rounding up if the next decimal place is 5 or more).

(2) For the purposes of section 6A, determine the CPI indexed rate on the day before the indexation day as mentioned in subsection 6A(1) on the assumptions that:
  (a) the operation of subsection (1) of this section was disregarded in respect of all previous indexation days (if any); and
  (b) subsection 6A(2) permitted amounts worked out under subsection 6A(1) in respect of those indexation days to be rounded to 5 decimal places (rounding up if the next decimal place was 5 or more).

Authorised Version C2018C00372 registered 14/09/2018

(3) This subsection covers the following CPI indexed rates:

(a) a rate of duty set out in item 10 of the Schedule, other than in:

(i) subitem 10.6 or 10.17; or

(ii) subitem 10.7, 10.12, 10.20, 10.21 or 10.30;

(b) the rate set out in step 3 of the method statement in subsection 6G(1) (about duty payable on blended goods).

(4) In this section:

CPI indexed rate has the same meaning as in section 6A.

indexation day has the same meaning as in section 6A.

6AA Indexing of tobacco duty rate under subitem 5.1 of the Schedule

(1) If the indexation factor for an indexation day is at least 1, the rate of duty set out in subitem 5.1 of the Schedule (the ***tobacco duty rate***) is, on that day, replaced by the rate of duty worked out using the formula:

$$\text{Tobacco duty rate on the day before the indexation day} \times \text{Indexation factor for the indexation day} \times \text{Additional factor for the indexation day}$$

Note: For ***indexation factor*** see subsections (3) and (5), for ***indexation day*** see subsection (12) and for ***additional factor*** see subsection (6).

(2) The amount worked out under subsection (1) is to be rounded to 5 decimal places (rounding up if the sixth decimal place is 5 or more).

Indexation factor

(3) The ***indexation factor*** for an indexation day is the number worked out using the formula:

Authorised Version C2018C00372 registered 14/09/2018

$$\frac{\text{AWOTE amount for the most recent reference quarter before the indexation day}}{\text{AWOTE amount for the base quarter}}$$

Note: For ***AWOTE amount***, ***reference quarter*** and ***base quarter*** see subsection (12).

(4) The indexation factor is to be worked out to 3 decimal places (rounding up if the fourth decimal place is 5 or more).

(5) Despite subsection (3), treat the ***indexation factor*** for 1 September 2014, 1 September 2015, 1 September 2016, 1 September 2017, 1 September 2018, 1 September 2019 or 1 September 2020 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) 1.125, if the indexation day is 1 September 2014, 1 September 2015, 1 September 2016, 1 September 2017, 1 September 2018, 1 September 2019 or 1 September 2020; or

(b) 1, for each other indexation day.

Effect of delay in publication of AWOTE amount

(7) If the AWOTE amount for the most recent reference quarter before the indexation day is published by the Statistician on a day (the ***publication day***) that is not at least 5 days before the indexation day, then, despite subsection (1), any replacement of a tobacco duty rate under subsection (1) happens on the fifth day after the publication day.

Effect of Excise Tariff alteration

(8) If an Excise Tariff alteration proposed in the Parliament proposes to substitute, on and after a particular day, a rate for a tobacco duty rate, treat that substitution as having had effect on and after that day for the purposes of this section.

Authorised Version C2018C00372 registered 14/09/2018

Publication of substituted AWOTE amounts

(9) If the Statistician publishes an estimate of full-time adult average weekly ordinary time earnings for persons in Australia for a period for which such an estimate was previously published by the Statistician, the publication of the later estimate is to be disregarded for the purposes of this section.

Application of replacement rate

(10) If a tobacco duty rate is replaced under this section on a particular day, the replacement rate applies in relation to goods entered for home consumption on or after that day.

Publication of replacement rate

(11) The CEO must, on or as soon as practicable after the day a tobacco duty rate is replaced under this section, publish a notice in the *Gazette* advertising the replacement rate and the goods it applies to.

Definitions

(12) In this section:

AWOTE amount, for a quarter, means the estimate of the full-time adult average weekly ordinary time earnings for persons in Australia for the middle month of the quarter published by the Statistician in relation to that month.

base quarter means the June quarter or December quarter that has the highest AWOTE amount of all the June quarters and December quarters that occur:

(a) before the most recent reference quarter before the indexation day; and

(b) after the December quarter of 2012.

December quarter means a period of 3 months starting on 1 October.

Authorised Version C2018C00372 registered 14/09/2018

indexation day means each 1 March and 1 September.

June quarter means a period of 3 months starting on 1 April.

reference quarter means the June quarter or December quarter.

6AAB Tobacco duty rate under subitem 5.5 of the Schedule

(1) For the purposes of subitem 5.5 of the Schedule, the ***applicable rate*** on a day is the amount worked out using the formula:

$$\frac{\text{The rate of duty under subitem 5.1 of the Schedule on that day}}{\text{The weight conversion factor on that day}}$$

(2) The ***weight conversion factor*** is:

(a) for a day on or after the first replacement day and before the second replacement day—0.000775; or

(b) for a day on or after the second replacement day and before the third replacement day—0.00075; or

(c) for a day on or after the third replacement day and before the fourth replacement day—0.000725; or

(d) for a day on or after the fourth replacement day—0.0007.

Rounding

(3) The amount worked out under subsection (1) is to be rounded to 2 decimal places (rounding up if the third decimal place is 5 or more).

Replacement days

(4) For the purposes of this section, the ***first replacement day*** is:

(a) 1 September 2017; or

(b) if, in relation to the indexation day that is 1 September 2017, subsection 6AA(7) has the effect of replacing a rate of duty on a later day—that later day.

(5) For the purposes of this section, the ***second replacement day*** is:

Authorised Version C2018C00372 registered 14/09/2018

(a) 1 September 2018; or

(b) if, in relation to the indexation day that is 1 September 2018, 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 2019; or

(b) if, in relation to the indexation day that is 1 September 2019, 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 2020; or

(b) if, in relation to the indexation day that is 1 September 2020, subsection 6AA(7) has the effect of replacing a rate of duty on a later day—that later day.

Application of applicable rate

(8) If the applicable rate changes on a particular day, the changed rate applies in relation to goods entered for home consumption on or after that day.

Publication

(9) The CEO must, on or as soon as practicable after the day the rate of duty set out in subitem 5.1 of the Schedule is replaced under section 6AA, publish a notice in the Gazette advertising:

(a) the rate of duty under subitem 5.5 of the Schedule on that day; and

(b) the goods to which subitem 5.5 of the Schedule applies.

6AB Applicable petroleum prices

For the purposes of section 6B, 6C, 6CA or 6D, at any particular time the applicable petroleum price for a month occurring after 30 June 1997 in respect of stabilized crude petroleum oil or condensate, obtained from a production area, that is a prescribed

Authorised Version C2018C00372 registered 14/09/2018

production area, a prescribed new production area, a prescribed condensate production area or a prescribed intermediate production area, as the case requires, for the purposes of that section, is:

(a) if at that time the final VOLWARE price for stabilized crude petroleum oil or condensate (as the case requires) for the month and an oil producing region that constitutes or includes that production area has been determined under section 7 of the *Petroleum Excise (Prices) Act 1987*—that final VOLWARE price; or

(b) if at that time the final VOLWARE price for stabilized crude petroleum oil or condensate (as the case requires) has not been so determined—the interim VOLWARE price for stabilized crude petroleum oil or condensate (as the case requires) determined under that section for the month and an oil producing region that constitutes or includes that production area.

6AC Application of section 6B, 6C, 6CA or 6D to different oil producing regions

If:

(a) a final VOLWARE price or an interim VOLWARE price for stabilized crude petroleum oil or condensate (as the case requires) has been, or is taken to have been, determined under the *Petroleum Excise (Prices) Act 1987* for a month and an oil producing region; and

(b) that oil producing region is constituted by or includes:

(i) a particular prescribed production area within the meaning of section 6B; or

(ii) a particular prescribed new production area within the meaning of section 6C; or

(iii) a particular prescribed condensate production area within the meaning of section 6CA; or

(iv) a particular prescribed intermediate production area within the meaning of section 6D;

that determination is taken to have effect, and, at all material times to have had effect, in the application of that section in respect of

Authorised Version C2018C00372 registered 14/09/2018

stabilized crude petroleum or condensate (as the case requires) obtained from that production area, as if it were also a determination of that price made in respect of that particular production area.

6B Duties of excise on old oil

Definitions

(1) In this section:

adjusted previous year's duty, in relation to a prescribed production area in relation to a month of a financial year, means the amount of duty that, at the end of the financial year immediately preceding the financial year in which that month occurs, would have been payable in respect of old oil produced from that area and entered for home consumption during that preceding year if, for the prices that were, at the end of that preceding year, the applicable petroleum prices for all of the months of that preceding year, there had been substituted the prices that are, at the end of that first-mentioned month, the respective applicable petroleum prices for all of those months.

non-adjusted previous year's duty, in relation to a prescribed production area in relation to a month of a financial year, means the amount of duty that, at the end of the financial year immediately preceding the financial year in which that month occurs, would have been payable in respect of old oil produced from that area and entered for home consumption during that preceding year if, for the prices that were, at the end of that preceding year, the applicable petroleum prices for all of the months of that preceding year, there had been substituted the prices that were, immediately before the commencement of that first-mentioned month, the respective applicable petroleum prices for all of those months.

old oil means stabilised crude petroleum oil in respect of which subitem 20.7 of the Schedule applies.

Authorised Version C2018C00372 registered 14/09/2018

prescribed production area means a petroleum production area prescribed by by-laws (which, without limiting the generality of the foregoing, may be a relevant accumulation, a well, an oilfield or a gas field).

Introduction

(2) The amount of duty in respect of old oil ascertained in accordance with this section shall be ascertained by reference to the prescribed production area from which the oil is produced and to the month of a financial year during which the oil is entered for home consumption.

The amount of duty

(3) Subject to subsection (3A), the amount of duty in respect of old oil produced from a prescribed production area and entered for home consumption during a month of a financial year commencing on or after 1 July 2001 is the amount worked out using the formula:

$$\text{Notional duty} + \text{Debited adjustment amount} - \left[\text{Duty paid} + \text{Credited adjustment amount}\right]$$

where:

credited adjustment amount is the credited adjustment amount (if any) for that area and that month, worked out in accordance with subsection (5C).

debited adjustment amount is the debited adjustment amount (if any) for that area and that month, worked out in accordance with subsection (5B).

duty paid is the amount of duty (if any) paid in respect of old oil produced from that area and entered for home consumption during the period starting at the start of that financial year and ending at the end of that month.

Authorised Version C2018C00372 registered 14/09/2018

notional duty is the amount of notional duty in respect of old oil produced from that area and entered for home consumption during the period starting at the start of that financial year and ending at the end of that month, worked out in accordance with subsection (4).

Disregarding certain amounts when working out amount of duty

(3A) In working out, for the purposes of subsection (3), the amount of duty paid in respect of old oil produced from a prescribed production area and entered for home consumption during a period starting at the start of a financial year and ending at the end of a month of that year, the following amounts are to be disregarded:

(a) any increases in the amount of duty paid as a result of the addition of debited adjustment amounts for that area for any of the preceding months of that year;

(b) any decreases in that amount as a result of the subtraction of credited adjustment amounts for that area for any of those months.

The total amount of notional duty

(4) The amount of notional duty in respect of old oil produced from a particular prescribed production area and entered for home consumption during a particular period is the sum of the amounts of notional duty in respect of:

(a) the quantity (if any) of the oil that exceeds **A** × 4**B** but does not exceed **A** × 6**B**; and

(b) the quantity (if any) of the oil that exceeds **A** × 6**B** but does not exceed **A** × 8**B**; and

(c) the quantity (if any) of the oil that exceeds **A** × 8**B** but does not exceed **A** × 10**B**; and

(d) the quantity (if any) of the oil that exceeds **A** × 10**B** but does not exceed **A** × 12**B**; and

(e) the quantity (if any) of the oil that exceeds **A** × 12**B**;

where:

Authorised Version C2018C00372 registered 14/09/2018

A is the number of days in the period.

B is:

(a) where the period is in a year in which there are 365 days—136.98630 kilolitres; or

(b) where the period is in a year in which there are 366 days—136.61202 kilolitres.

The amount of notional duty for a quantity of oil—one petroleum price

(5) Subject to subsections (6) and (9), the amount of notional duty in respect of a quantity of oil referred to in subsection (4) is an amount equal to the relevant percentage (set out in subsection (7)) of the product of:

(a) the amount specified in the price that is, at the end of the period referred to in subsection (4) in relation to the quantity of oil, the applicable petroleum price for the month in which the period comes to an end; and

(b) the number of kilolitres in that quantity;

calculated to the nearest cent.

The debited adjustment amount

(5B) Where:

(a) during a month of a financial year, a VOLWARE price for stabilised crude petroleum oil for a month of the immediately preceding financial year and a particular prescribed production area is determined under section 7 of the *Petroleum Excise (Prices) Act 1987*; and

(b) the adjusted previous year's duty for that prescribed production area for that first-mentioned month is greater than the non-adjusted previous year's duty for that area for that first-mentioned month;

there is a debited adjustment amount for that area for that first-mentioned month, being an amount equal to the difference between that adjusted previous year's duty and that non-adjusted previous year's duty.

Authorised Version C2018C00372 registered 14/09/2018

The credited adjustment amount

(5C) Where:

(a) during a month of a financial year, a VOLWARE price for stabilised crude petroleum oil for a month of the immediately preceding financial year and a particular prescribed production area is determined under section 7 of the *Petroleum Excise (Prices) Act 1987*; and

(b) the adjusted previous year's duty for that prescribed production area for that first-mentioned month is less than the non-adjusted previous year's duty for that area for that first-mentioned month;

there is a credited adjustment amount for that area for that first-mentioned month, being an amount equal to the difference between that non-adjusted previous year's duty and that adjusted previous year's duty.

The amount of notional duty for a quantity of oil—more than one petroleum price

(6) Where, at the end of a period in a financial year, the applicable petroleum prices for the months in which the period occurs and a particular prescribed production area are not all the same, the amount of the notional duty in respect of a quantity of oil referred to in subsection (4) produced from that production area and entered for home consumption during the period is an amount equal to the relevant percentage (set out in subsection (7)) of the sum of the amounts calculated in respect of each such applicable petroleum price in operation during the period in accordance with the formula:

$$\frac{P \times Q \times K}{KT}$$

where:

P is the amount specified in the applicable petroleum price.

Q is the number of kilolitres in the quantity of oil referred to in subsection (4).

Authorised Version C2018C00372 registered 14/09/2018

K is the number of kilolitres of old oil produced from that production area and entered for home consumption during that part of the period during which the applicable petroleum price was in operation.

KT is the number of kilolitres of old oil produced from that production area and entered for home consumption during the period.

Relevant percentage for a quantity of oil

(7) For the purposes of subsections (5) and (6), the relevant percentage in relation to a quantity of oil referred to in subsection (4) is:

(a) in the case of a quantity to which paragraph 4(a) applies—20%; and

(b) in the case of a quantity to which paragraph 4(b) applies—30%; and

(c) in the case of a quantity to which paragraph 4(c) applies—40%; and

(d) in the case of a quantity to which paragraph 4(d) applies—50%; and

(e) in the case of a quantity to which paragraph 4(e) applies—55%.

Rounding the number of kilolitres in a quantity of oil

(8) For the purposes of subsections (5) and (6), the number of kilolitres in a quantity of oil shall be taken to be a number equal to:

(a) unless paragraph (b) applies—the number of kilolitres in that quantity calculated to 1 decimal place; or

(b) where the number of kilolitres in that quantity calculated to 2 decimal places ends in a number greater than 4—the number of kilolitres in that quantity calculated to 1 decimal place increased by 0.1.

Authorised Version C2018C00372 registered 14/09/2018

The amount of notional duty—dealing with the first year of production

(9) Where no old oil produced from a particular prescribed production area was ever entered for home consumption before the expiration of the first month of a particular financial year, then, in ascertaining, in accordance with subsections (4), (5) and (7) or (4), (6) and (7), the notional duty in respect of old oil produced from that production area and entered for home consumption during a later month (in this subsection referred to as the ***relevant month***) of that financial year, those subsections have effect in relation to the old oil as if each reference in a paragraph of subsection (4) to ***B*** were a reference to the product of ***B*** and the factor ascertained in accordance with the formula:

$$\frac{G}{H}$$

where:

G is the number of days in the period commencing on the day on which old oil produced from the prescribed production area was first entered for home consumption and ending on the expiration of the relevant month; and

H is the number of days in the period commencing on the first day of the financial year and ending on the expiration of the relevant month.

Interpretation of the Schedule

(10) The words set out after ", if higher," in the column headed "Rate of Duty" in subitem 20.7 of the Schedule shall be deemed, for the purposes of this Act or any other law of the Commonwealth, to be a rate of duty.

Authorised Version C2018C00372 registered 14/09/2018

6C Duties of excise on new oil

Definitions

(1) In this section:

adjusted previous year's duty, in relation to a prescribed new production area in relation to a month of a financial year, means the amount of duty that, at the end of the financial year immediately preceding the financial year in which that month occurs, would have been payable in respect of new oil produced from that area and entered for home consumption during that preceding year if, for the prices that were, at the end of that preceding year, the applicable petroleum prices for all of the months of that preceding year, there had been substituted the prices that are, at the end of that first-mentioned month, the respective applicable petroleum prices for all of those months.

non-adjusted previous year's duty, in relation to a prescribed new production area in relation to a month of a financial year, means the amount of duty that, at the end of the financial year immediately preceding the financial year in which that month occurs, would have been payable in respect of new oil produced from that area and entered for home consumption during that preceding year if, for the prices that were, at the end of that preceding year, the applicable petroleum prices for all of the months of that preceding year, there had been substituted the prices that were, immediately before the commencement of that first-mentioned month, the respective applicable petroleum prices for all of those months.

prescribed new production area means a new petroleum production area prescribed by by-laws (which, without limiting the generality of the foregoing, may be a relevant accumulation, a well, an oilfield or a gas field).

Authorised Version C2018C00372 registered 14/09/2018

Introduction

(2) The amount of duty in respect of new oil ascertained in accordance with this section shall be ascertained by reference to the prescribed new production area from which the oil is produced and to the month of a financial year during which the oil is entered for home consumption.

The amount of duty

(3) Subject to subsection (3A), the amount of duty in respect of new oil produced from a prescribed new production area and entered for home consumption during a month of a financial year commencing on or after 1 July 2001 is the amount worked out using the formula:

$$\text{Notional duty} + \text{Debited adjustment amount} - \left[\text{Duty paid} + \text{Credited adjustment amount}\right]$$

where:

notional duty is the amount of notional duty in respect of new oil produced from that area and entered for home consumption during the period starting at the start of that financial year and ending at the end of that month, worked out in accordance with subsection (4).

debited adjustment amount is the debited adjustment amount (if any) for that area and that month, worked out in accordance with subsection (5A).

duty paid is the amount of duty (if any) paid in respect of new oil produced from that area and entered for home consumption during the period starting at the start of that financial year and ending at the end of that month.

credited adjustment amount is the credited adjustment amount (if any) for that area and that month, worked out in accordance with subsection (5B).

Authorised Version C2018C00372 registered 14/09/2018

Disregarding certain amounts when working out amount of duty

(3A) In working out, for the purposes of subsection (3), the amount of duty paid in respect of new oil produced from a prescribed new production area and entered for home consumption during a period starting at the start of a financial year and ending at the end of a month of that year, the following amounts are to be disregarded:

(a) any increases in the amount of duty paid as a result of the addition of debited adjustment amounts for that area for any of the preceding months of that year;

(b) any decreases in that amount as a result of the subtraction of credited adjustment amounts for that area for any of those months.

The total amount of notional duty

(4) The amount of notional duty in respect of new oil produced from a particular prescribed new production area and entered for home consumption during a particular period is the sum of the amounts of notional duty in respect of:

(a) the quantity (if any) of the oil that exceeds **A** × 10**B** but does not exceed **A** × 12**B**;

(b) the quantity (if any) of the oil that exceeds **A** × 12**B** but does not exceed **A** × 14**B**;

(c) the quantity (if any) of the oil that exceeds **A** × 14**B** but does not exceed **A** × 16**B**; and

(d) the quantity (if any) of the oil that exceeds **A** × 16**B**;

where:

A is the number of days in the period.

B is:

(a) where the period in a year in which there are 365 days—136.98630 kilolitres; or

(b) where the period is in a year in which there are 366 days—136.61202 kilolitres.

Authorised Version C2018C00372 registered 14/09/2018

The amount of notional duty for a quantity of oil—one petroleum price

(5) Subject to subsections (6) and (9), the amount of notional duty in respect of a quantity of oil referred to in subsection (4) is an amount equal to the relevant percentage (set out in subsection (7)) of the product of:

(a) the amount specified in the price that is, at the end of the period referred to in subsection (4) in relation to the quantity of oil, the applicable petroleum price for the month in which the period comes to an end; and

(b) the number of kilolitres in that quantity;

calculated to the nearest cent.

The debited adjustment amount

(5A) Where:

(a) during a month of a financial year, a VOLWARE price for stabilised crude petroleum oil for a month of the immediately preceding financial year and a particular prescribed new production area is determined under section 7 of the *Petroleum Excise (Prices) Act 1987*; and

(b) the adjusted previous year's duty for that prescribed new production area for that first-mentioned month is greater than the non-adjusted previous year's duty for that area for that first-mentioned month;

there is a debited adjustment amount for that area for that first-mentioned month, being an amount equal to the difference between that adjusted previous year's duty and that non-adjusted previous year's duty.

The credited adjustment amount

(5B) Where:

(a) during a month of a financial year, a VOLWARE price for stabilised crude petroleum oil for a month of the immediately preceding financial year and a particular prescribed new

Authorised Version C2018C00372 registered 14/09/2018

production area is determined under section 7 of the *Petroleum Excise (Prices) Act 1987*; and

(b) the adjusted previous year's duty for that prescribed new production area for that first-mentioned month is less than the non-adjusted previous year's duty for that area for that first-mentioned month;

there is a credited adjustment amount for that area for that first-mentioned month, being an amount equal to the difference between that non-adjusted previous year's duty and that adjusted previous year's duty.

The amount of notional duty for a quantity of oil—more than one petroleum price

(6) Where, at the end of a period in a financial year, the applicable petroleum prices for the months in which the period occurs and a particular prescribed new production area are not all the same, the amount of the notional duty in respect of a quantity of oil referred to in subsection (4) produced from that production area and entered for home consumption during the period is an amount equal to the relevant percentage (set out in subsection (7)) of the sum of the amounts calculated in respect of each such applicable petroleum price in operation during the period in accordance with the formula:

$$\frac{P \times Q \times K}{KT}$$

where:

P is the amount specified in the applicable petroleum price.

Q is the number of kilolitres in the quantity of oil referred to in subsection (4).

K is the number of kilolitres of new oil produced from that production area and entered for home consumption during that part of the period during which the applicable petroleum price was in operation.

Authorised Version C2018C00372 registered 14/09/2018

KT is the number of kilolitres of new oil produced from that production area and entered for home consumption during the period.

Relevant percentage for a quantity of oil

(7) For the purposes of subsections (5) and (6), the relevant percentage in relation to a quantity of oil referred to in subsection (4) is:

(a) in the case of a quantity to which paragraph 4(a) applies—10%; and

(b) in the case of a quantity to which paragraph 4(b) applies—15%; and

(c) in the case of a quantity to which paragraph 4(c) applies—20%; and

(d) in the case of a quantity to which paragraph 4(d) applies—30%.

Rounding the number of kilolitres in a quantity of oil

(8) For the purposes of subsections (5) and (6), the number of kilolitres in a quantity of oil shall be taken to be a number equal to:

(a) unless paragraph (b) applies—the number of kilolitres in that quantity calculated to 1 decimal place; or

(b) where the number of kilolitres in that quantity calculated to 2 decimal places ends in a number greater than 4—the number of kilolitres in that quantity calculated to 1 decimal place increased by 0.1.

The amount of notional duty—dealing with the first year of production

(9) When no new oil produced from a particular prescribed new production area was ever entered for home consumption before the expiration of the first month of a particular financial year, then, in ascertaining, in accordance with subsections (4), (5) and (7) or (4), (6) and (7), the notional duty in respect of new oil produced from the production area and entered for home consumption during a later month (in this subsection referred to as the ***relevant month***) of

Authorised Version C2018C00372 registered 14/09/2018

that financial year, those subsections have effect in relation to the new oil as if each reference in a paragraph of subsection (4) to B were a reference to the product of B and the factor ascertained in accordance with the formula:

$$\frac{M}{N}$$

where:

M is the number of days in the period commencing on the day on which new oil produced from the prescribed new production area was first entered for home consumption and ending on the expiration of the relevant month; and

N is the number of days in the period commencing on the first day of the financial year and ending on the expiration of the relevant month.

Interpretation of the Schedule

(10) The words set out after ", if higher," in the column headed "Rate of Duty" in subitem 20.5 of the Schedule shall be deemed, for the purposes of this Act or any other law of the Commonwealth, to be a rate of duty.

6CA Duties of excise on condensate

Definitions

(1) In this section:

adjusted previous year's duty, in relation to a prescribed condensate production area in relation to a month of a financial year, means the amount of duty that, at the end of the financial year immediately preceding the financial year in which that month occurs, would have been payable in respect of condensate produced from that area and entered for home consumption during that preceding year if, for the prices that were, at the end of that preceding year, the applicable petroleum prices for all of the

Authorised Version C2018C00372 registered 14/09/2018

months of that preceding year, there had been substituted the prices that are, at the end of that first-mentioned month, the respective applicable petroleum prices for all of those months.

non-adjusted previous year's duty, in relation to a prescribed condensate production area in relation to a month of a financial year, means the amount of duty that, at the end of the financial year immediately preceding the financial year in which that month occurs, would have been payable in respect of condensate produced from that area and entered for home consumption during that preceding year if, for the prices that were, at the end of that preceding year, the applicable petroleum prices for all of the months of that preceding year, there had been substituted the prices that were, immediately before the commencement of that first-mentioned month, the respective applicable petroleum prices for all of those months.

prescribed condensate production area has the meaning given by subsection (1A).

(1A) ***Prescribed condensate production area*** means any of the following:

(a) a condensate production area prescribed by by-laws (which, without limiting the generality of the foregoing, may be a relevant accumulation, a well, an oilfield or a gas field);

(b) the Rankin Trend (see subsection (1B)).

Note: A by-law may be expressed to commence before the day it is registered under the *Legislation Act 2003* (see subsection 12(1A) of that Act).

(1B) The ***Rankin Trend*** means the area that includes the following:

(a) the reservoirs, or groups of reservoirs, known as:

(i) North Rankin; and

(ii) Perseus; and

(iii) Searipple; and

(iv) Goodwyn; and

(v) Keast/Dockrell; and

(vi) Echo/Yodel;

Authorised Version C2018C00372 registered 14/09/2018

(b) other reservoirs, or groups of reservoirs, (if any) that are specified in the regulations made for the purposes of this paragraph.

(1C) Before the Governor-General makes a regulation specifying a reservoir, or a group of reservoirs, for the purposes of paragraph (1B)(b):

(a) the Resources Minister must be satisfied that the reservoir, or the group of reservoirs, is part of the same field as a reservoir or group of reservoirs mentioned in paragraph (1B)(a); and

(b) if the Resources Minister is so satisfied—the Resources Minister must consider the effect of specifying the reservoir, or the group of reservoirs, on the efficient exploitation of the resource related to the reservoir, or to the group of reservoirs.

(1D) Subsection 12(2) (retrospective application of legislative instruments) of the *Legislation Act 2003* does not apply to regulations specifying a reservoir, or a group of reservoirs, for the purposes of paragraph (1B)(b) of this section.

(1E) Subsection (1D) does not apply to regulations that create, modify or otherwise affect a provision that makes a person liable to an offence or civil penalty.

Introduction

(2) The amount of duty in respect of condensate ascertained in accordance with this section is to be ascertained by reference to the prescribed condensate production area from which the condensate is produced and to the month of a financial year during which the condensate is entered for home consumption.

The amount of duty

(3) Subject to subsection (4), the amount of duty in respect of condensate produced from a prescribed condensate production area and entered for home consumption during a month of a financial year is the amount worked out using the formula:

Authorised Version C2018C00372 registered 14/09/2018

$$\text{Notional duty} + \text{Debited adjustment amount} - \left[\text{Duty paid} + \text{Credited adjustment amount}\right]$$

where:

credited adjustment amount is the credited adjustment amount (if any) for that area and that month, worked out in accordance with subsection (8).

debited adjustment amount is the debited adjustment amount (if any) for that area and that month, worked out in accordance with subsection (7).

duty paid is the amount of duty (if any) paid in respect of condensate produced from that area and entered for home consumption during the period starting at the start of that financial year and ending at the end of that month.

notional duty is the amount of notional duty in respect of condensate produced from that area and entered for home consumption during the period starting at the start of that financial year and ending at the end of that month, worked out in accordance with subsection (5).

Disregarding certain amounts when working out amount of duty

(4) In working out, for the purposes of subsection (3), the amount of duty paid in respect of condensate produced from a prescribed condensate production area and entered for home consumption during a period starting at the start of a financial year and ending at the end of a month of that year, the following amounts are to be disregarded:

(a) any increases in the amount of duty paid as a result of the addition of debited adjustment amounts for that area for any of the preceding months of that year;

(b) any decreases in that amount as a result of the subtraction of credited adjustment amounts for that area for any of those months.

Authorised Version C2018C00372 registered 14/09/2018

The total amount of notional duty

(5) The amount of notional duty in respect of condensate produced from a particular prescribed condensate production area and entered for home consumption during a particular period is the sum of the amounts of notional duty in respect of:

(a) the quantity (if any) of the condensate that exceeds **A** × 10**B** but does not exceed **A** × 12**B**;

(b) the quantity (if any) of the condensate that exceeds **A** × 12**B** but does not exceed **A** × 14**B**;

(c) the quantity (if any) of the condensate that exceeds **A** × 14**B** but does not exceed **A** × 16**B**; and

(d) the quantity (if any) of the condensate that exceeds **A** × 16**B**;

where:

A is the number of days in the period.

B is:

(a) where the period in a year in which there are 365 days—136.98630 kilolitres; or

(b) where the period is in a year in which there are 366 days—136.61202 kilolitres.

The amount of notional duty for a quantity of condensate—one petroleum price

(6) Subject to subsections (9) and (12), the amount of notional duty in respect of a quantity of condensate referred to in subsection (5) is an amount equal to the relevant percentage (set out in subsection (10)) of the product of:

(a) the amount specified in the price that is, at the end of the period referred to in subsection (5) in relation to the quantity of condensate, the applicable petroleum price for the month in which the period comes to an end; and

(b) the number of kilolitres in that quantity;

calculated to the nearest cent.

Authorised Version C2018C00372 registered 14/09/2018

The debited adjustment amount

(7) If:

(a) during a month of a financial year, a VOLWARE price for condensate for a month of the immediately preceding financial year and a particular prescribed condensate production area is determined under section 7 of the *Petroleum Excise (Prices) Act 1987*; and

(b) the adjusted previous year's duty for that prescribed condensate production area for that first-mentioned month is greater than the non-adjusted previous year's duty for that area for that first-mentioned month;

there is a debited adjustment amount for that area for that first-mentioned month, being an amount equal to the difference between that adjusted previous year's duty and that non-adjusted previous year's duty.

The credited adjustment amount

(8) If:

(a) during a month of a financial year, a VOLWARE price for condensate for a month of the immediately preceding financial year and a particular prescribed condensate production area is determined under section 7 of the *Petroleum Excise (Prices) Act 1987*; and

(b) the adjusted previous year's duty for that prescribed condensate production area for that first-mentioned month is less than the non-adjusted previous year's duty for that area for that first-mentioned month;

there is a credited adjustment amount for that area for that first-mentioned month, being an amount equal to the difference between that non-adjusted previous year's duty and that adjusted previous year's duty.

The amount of notional duty for a quantity of condensate—more than one petroleum price

Authorised Version C2018C00372 registered 14/09/2018

(9) If, at the end of a period in a financial year, the applicable petroleum prices for the months in which the period occurs and a particular prescribed condensate production area are not all the same, the amount of the notional duty in respect of a quantity of condensate referred to in subsection (5) produced from that production area and entered for home consumption during the period is an amount equal to the relevant percentage (set out in subsection (10)) of the sum of the amounts calculated in respect of each such applicable petroleum price in operation during the period in accordance with the formula:

$$\frac{P \times Q \times K}{KT}$$

where:

K is the number of kilolitres of condensate produced from that production area and entered for home consumption during that part of the period during which the applicable petroleum price was in operation.

KT is the number of kilolitres of condensate produced from that production area and entered for home consumption during the period.

P is the amount specified in the applicable petroleum price.

Q is the number of kilolitres in the quantity of condensate referred to in subsection (5).

Relevant percentage for a quantity of condensate

(10) For the purposes of subsections (6) and (9), the relevant percentage in relation to a quantity of condensate referred to in subsection (5) is:

(a) in the case of a quantity to which paragraph (5)(a) applies—10%; and

(b) in the case of a quantity to which paragraph (5)(b) applies—15%; and

Authorised Version C2018C00372 registered 14/09/2018

(c) in the case of a quantity to which paragraph (5)(c) applies—20%; and

(d) in the case of a quantity to which paragraph (5)(d) applies—30%.

Rounding the number of kilolitres in a quantity of condensate

(11) For the purposes of subsections (6) and (9), the number of kilolitres in a quantity of condensate is taken to be a number equal to:

(a) unless paragraph (b) applies—the number of kilolitres in that quantity calculated to one decimal place; or

(b) if the number of kilolitres in that quantity calculated to 2 decimal places ends in a number greater than 4—the number of kilolitres in that quantity calculated to one decimal place increased by 0.1.

The amount of notional duty—dealing with the first year of production

(12) When no condensate produced from a particular prescribed condensate production area was ever entered for home consumption before the end of the first month of a particular financial year, then, in ascertaining, in accordance with subsections (5), (6) and (10) or (5), (9) and (10), the notional duty in respect of condensate produced from the production area and entered for home consumption during a later month (the ***relevant month***) of that financial year, those subsections have effect in relation to the condensate as if each reference in a paragraph of subsection (5) to ***B*** were a reference to the product of ***B*** and the factor ascertained in accordance with the formula:

$$\frac{M}{N}$$

where:

M is the number of days in the period commencing on the day on which condensate produced from the prescribed condensate

Authorised Version C2018C00372 registered 14/09/2018

production area was first entered for home consumption and ending on the end of the relevant month.

N is the number of days in the period commencing on the first day of the financial year and ending on the end of the relevant month.

(13) Subsection 12(2) (retrospective application of legislative instruments) of the *Legislation Act 2003* does not apply to a by-law prescribing a condensate production area.

(13A) Despite section 169 of the *Excise Act 1901*, a by-law prescribing a condensate production area may have the effect of imposing duty, in relation to condensate entered for home consumption before the date on which the by-law is published in the *Gazette*, at a rate higher than the rate of duty payable in respect of the condensate on the day on which the condensate was entered for home consumption.

Interpretation of the Schedule

(14) The words set out after ", if higher," in the column headed "Rate of Duty" in subitem 21.3 of the Schedule are taken, for the purposes of this Act or any other law of the Commonwealth, to be a rate of duty.

6D Duties of excise on intermediate oil

Definitions

(1) In this section:

adjusted previous year's duty, in relation to a prescribed intermediate production area in relation to a month of a financial year, means the amount of duty that, at the end of the financial year immediately preceding the financial year in which that month occurs, would have been payable in respect of intermediate oil produced from that area and entered for home consumption during that preceding year if, for the prices that were, at the end of that preceding year, the applicable petroleum prices for all of the months of that preceding year, there had been substituted the prices

Authorised Version C2018C00372 registered 14/09/2018

that are, at the end of that first-mentioned month, the respective applicable petroleum prices for all of those months.

non-adjusted previous year's duty, in relation to a prescribed intermediate production area in relation to a month of a financial year, means the amount of duty that, at the end of the financial year immediately preceding the financial year in which that month occurs, would have been payable in respect of intermediate oil produced from that area and entered for home consumption during that preceding year if, for the prices that were, at the end of that preceding year, the applicable petroleum prices for all of the months of that preceding year, there had been substituted the prices that were, immediately before the commencement of that first-mentioned month, the respective applicable petroleum prices for all of those months.

prescribed intermediate production area means an intermediate petroleum production area prescribed by by-laws (which, without limiting the generality of the foregoing, may be a relevant accumulation, a well, an oilfield or a gas field).

Introduction

(2) The amount of duty in respect of intermediate oil ascertained in accordance with this section shall be ascertained by reference to the prescribed intermediate production area from which the oil is produced and to the month of a financial year during which the oil is entered for home consumption.

The amount of duty

(3) Subject to subsection (3A), the amount of duty in respect of intermediate oil produced from a prescribed intermediate production area and entered for home consumption during a month of a financial year commencing on or after 1 July 1997 is the amount worked out using the formula:

$$\text{Notional duty} + \text{Debited adjustment amount} - \left[\text{Duty paid} + \text{Credited adjustment amount}\right]$$

where:

Authorised Version C2018C00372 registered 14/09/2018

notional duty is the amount of notional duty in respect of intermediate oil produced from that area and entered for home consumption during the period starting at the start of that financial year and ending at the end of that month, worked out in accordance with subsection (4).

debited adjustment amount is the debited adjustment amount (if any) for that area and that month, worked out in accordance with subsection (5A).

duty paid is the amount of duty (if any) paid in respect of intermediate oil produced from that area and entered for home consumption during the period starting at the start of that financial year and ending at the end of that month.

credited adjustment amount is the credited adjustment amount (if any) for that area and that month, worked out in accordance with subsection (5B).

Disregarding certain amounts when working out amount of duty

(3A) In working out, for the purposes of subsection (3), the amount of duty paid in respect of intermediate oil produced from a prescribed intermediate production area and entered for home consumption during a period starting at the start of a financial year and ending at the end of a month of that year, the following amounts are to be disregarded:

(a) any increases in the amount of duty paid as a result of the addition of debited adjustment amounts for that area for any of the preceding months of that year;

(b) any decreases in that amount as a result of the subtraction of credited adjustment amounts for that area for any of those months.

The total amount of notional duty

(4) The amount of notional duty in respect of intermediate oil produced from a particular prescribed intermediate production area

Authorised Version C2018C00372 registered 14/09/2018

and entered for home consumption during a particular period is the sum of the amounts of notional duty in respect of:

(a) the quantity (if any) of the oil that exceeds **A** × 6**B** but does not exceed **A** × 8**B**;

(b) the quantity (if any) of the oil that exceeds **A** × 8**B** but does not exceed **A** × 10**B**;

(c) the quantity (if any) of the oil that exceeds **A** × 10**B** but does not exceed **A** × 12**B**; and

(d) the quantity (if any) of the oil that exceeds **A** × 12**B**;

where:

A is the number of days in the period.

B is:

(a) where the period is in a year in which there are 365 days—136.98630 kilolitres; or

(b) where the period is in a year in which there are 366 days—136.61202 kilolitres.

The amount of notional duty for a quantity of oil—one petroleum price

(5) Subject to subsections (6) and (9), the amount of notional duty in respect of a quantity of oil referred to in subsection (4) is an amount equal to the relevant percentage (set out in subsection (7)) of the product of:

(a) the amount specified in the price that is, at the end of the period referred to in subsection (4) in relation to the quantity of oil, the applicable petroleum price for the month in which the period comes to an end; and

(b) the number of kilolitres in that quantity;

calculated to the nearest cent.

The debited adjustment amount

(5A) Where:

(a) during a month of a financial year, a VOLWARE price for stabilized crude petroleum oil for a month of the immediately

Authorised Version C2018C00372 registered 14/09/2018

preceding financial year and a particular prescribed intermediate production area is determined under section 7 of the *Petroleum Excise (Prices) Act 1987*; and

(b) the adjusted previous year's duty for that prescribed intermediate production area for that first-mentioned month is greater than the non-adjusted previous year's duty for that area for that first-mentioned month;

there is a debited adjustment amount for that area for that first-mentioned month, being an amount equal to the difference between that adjusted previous year's duty and that non-adjusted previous year's duty.

The credited adjustment amount

(5B) Where:

(a) during a month of a financial year, a VOLWARE price for stabilized crude petroleum oil for a month of the immediately preceding financial year and a particular prescribed intermediate production area is determined under section 7 of the *Petroleum Excise (Prices) Act 1987*; and

(b) the adjusted previous year's duty for that prescribed intermediate production area for that first-mentioned month is less than the non-adjusted previous year's duty for that area for that first-mentioned month;

there is a credited adjustment amount for that area for that first-mentioned month, being an amount equal to the difference between that non-adjusted previous year's duty and that adjusted previous year's duty.

The amount of notional duty for a quantity of oil—more than one petroleum price

(6) Where, at the end of a period in a financial year, the applicable petroleum prices for the months in which the period occurs and a prescribed intermediate production area are not all the same, the amount of the notional duty in respect of a quantity of oil referred to in subsection (4) produced from that production area and entered for home consumption during the period is an amount equal to the

Authorised Version C2018C00372 registered 14/09/2018

relevant percentage (set out in subsection (7)) of the sum of the amounts calculated in respect of each such applicable petroleum price in operation during the period in accordance with the formula:

$$\frac{P \times Q \times K}{KT}$$

where:

P is the amount specified in the applicable petroleum price.

Q is the number of kilolitres in the quantity of oil referred to in subsection (4).

K is the number of kilolitres of intermediate oil produced from that production area and entered for home consumption during that part of the period during which the applicable petroleum price was in operation.

KT is the number of kilolitres of intermediate oil produced from that production area and entered for home consumption during the period.

Relevant percentage for a quantity of oil

(7) For the purposes of subsections (5) and (6), the relevant percentage in relation to a quantity of oil referred to in subsection (4) is:

(a) in the case of a quantity to which paragraph (4)(a) applies—15%;

(b) in the case of a quantity to which paragraph (4)(b) applies—30%;

(c) in the case of a quantity to which paragraph (4)(c) applies—50%; and

(d) in the case of a quantity to which paragraph (4)(d) applies—55%.

Authorised Version C2018C00372 registered 14/09/2018

Rounding the number of kilolitres in a quantity of oil

(8) For the purposes of subsections (5) and (6), the number of kilolitres in a quantity of oil shall be taken to be a number equal to:

(a) unless paragraph (b) applies—the number of kilolitres in that quantity calculated to 1 decimal place; or

(b) where the number of kilolitres in that quantity calculated to 2 decimal places ends in a number greater than 4—the number of kilolitres in that quantity calculated to 1 decimal place increased by 0.1.

The amount of notional duty—dealing with the first year of production

(9) Where no intermediate oil produced from a particular prescribed intermediate production area was ever entered for home consumption before the expiration of the first month of a particular financial year, then, in ascertaining, in accordance with subsections (4), (5) and (7) or (4), (6) and (7), the notional duty in respect of intermediate oil produced from that production area and entered for home consumption during a later month (in this subsection referred to as the ***relevant month***) of that financial year, those subsections have effect in relation to the intermediate oil as if each reference in a paragraph of subsection (4) to B were a reference to the product of B and the factor ascertained in accordance with the formula:

$$\frac{R}{S}$$

where:

R is the number of days in the period commencing on the day on which intermediate oil produced from the prescribed intermediate production area was first entered for home consumption and ending on the expiration of the relevant month; and

S is the number of days in the period commencing on the first day of the financial year and ending on the expiration of the relevant month.

Authorised Version C2018C00372 registered 14/09/2018

Interpretation of the Schedule

(10) The words set out after ", if higher," in the column headed "Rate of Duty" in subitem 20.6 of the Schedule shall be deemed, for the purposes of this Act or any other law of the Commonwealth, to be a rate of duty.

6E Delayed-entry oil rate

(1) In this section:

applicable petroleum price has the same meaning as it has for the purposes of section 6AB.

(2) For the purposes of this Act, the delayed-entry oil rate that applies to delayed-entry oil from a particular prescribed source is the amount per kilolitre ascertained in accordance with the formula:

$$\frac{T \times U}{W}$$

where:

T is the applicable petroleum price in relation to the month in which the operative day for that delayed-entry oil occurs and to the production area constituting that prescribed source if the oil had continued to be covered by section 6B, 6C, 6CA or 6D, whichever is applicable, on and after the operative day.

U is the number of dollars, calculated to 2 decimal places, in the amount of the duties of Excise paid in respect of the crude petroleum oil produced from that source that was entered for home consumption during the pre-operative year for that source.

W is:

(a) if the applicable petroleum price was the same in relation to all months of the pre-operative year and to the production area that is the prescribed source from which the oil was produced—the product of the number of kilolitres of the stabilised crude petroleum oil produced from that source that was entered for home consumption during that pre-operative

Authorised Version C2018C00372 registered 14/09/2018

year and the number of dollars, calculated to 2 decimal places, in the amount specified in the applicable petroleum price; or

(b) if the applicable petroleum price was not the same in relation to all months of the pre-operative year and to that production area—the number ascertained by:

(i) working out, in respect of each applicable petroleum price in operation in relation to a month or months of that pre-operative year and to that production area, the product of the number of dollars, calculated to 2 decimal places, in the amount specified in the applicable petroleum price and the number of kilolitres of the crude petroleum oil produced from that prescribed source that was entered for home consumption during that month or those months; and

(ii) adding the products calculated under subparagraph (i).

6FAA Change in duty rate of certain liquefied petroleum gases, liquefied natural gases and compressed natural gases

(1) This Act has effect as if, on 1 July 2015:

(a) the rate of duty in subitem 10.19A of the Schedule is replaced by:

(i) $0.126 per litre; or

(ii) if the indexed rate worked out under subsection (2) is greater than $0.126 per litre—that indexed rate; and

(b) the rate of duty in subitem 10.19B of the Schedule is replaced by:

(i) $0.2644 per kilogram; or

(ii) if the indexed rate worked out under subsection (2) is greater than $0.2644 per kilogram—that indexed rate; and

(c) the rate of duty in subitem 10.19C of the Schedule is replaced by:

(i) $0.2644 per kilogram; or

Authorised Version C2018C00372 registered 14/09/2018

(ii) if the indexed rate worked out under subsection (2) is greater than $0.2644 per kilogram—that indexed rate.

(2) To work out the indexed rate, index the rate mentioned in paragraph (1)(a), (b) or (c) (as applicable) on 1 February 2015 under section 6A, on the assumptions that:

(a) the rate is a CPI indexed rate for the purposes of that section; and

(b) the amount of that rate on the day before 1 February 2015 is the amount set out in subparagraph (1)(a)(i), (b)(i) or (c)(i) (as applicable).

6G Duty payable on blended goods

(1) Work out the duty payable under this Act on goods (the ***blended goods***) that are classified to subitem 10.7, 10.12 or 10.30 of the Schedule as follows:

Method statement

Step 1. Add up the amount of duty that would, at the time the duty on the blended goods is payable, be payable on each constituent of the blended goods, that is classified to item 10 of the Schedule, if the constituent had not been included in the blended goods.

Step 2. Work out the volume, in litres, of the blended goods that is not attributable to those constituents or to water added to manufacture the blended goods.

Step 3. Multiply the result of step 2 by $0.386.

Note: The rate set out in this step is indexed under section 6A.

Step 4. Total the results of steps 1 and 3.

Authorised Version C2018C00372 registered 14/09/2018

Step 5.	Subtract from the total any duty paid on a constituent of the blended goods that is classified to item 10 or 15 of the Schedule.

(2) If a constituent of the blended goods was imported, assume for the purposes of subsection (1) that:

(a) the constituent was manufactured in Australia when it was imported; and

(b) if customs duty was paid on the constituent, there was a payment of excise duty equal to the lesser of the following amounts (or either of them if they are equal):

(i) the amount of excise duty that would have been payable on the constituent had it been manufactured in Australia when it was imported;

(ii) the amount of the customs duty paid.

6H Rate of duty payable on denatured ethanol

(1) For the purposes of subitem 10.20 of the Schedule, the rate of duty is the following rate rounded to 3 decimal places (rounding up if the next decimal place is 5 or more):

Rate for denatured ethanol for use as fuel in an internal combustion engine		
Item	**For the financial year starting on:**	**the rate is the rate per litre equal to this percentage of the rate in subitem 10.5 of the Schedule:**
1	1 July 2015	0%
2	1 July 2016	6.554%
3	1 July 2017	13.108%
4	1 July 2018	19.662%
5	1 July 2019	26.216%
6	1 July 2020 or a later 1 July	32.770%

Note: The rate in subitem 10.5 of the Schedule is the rate for gasoline (other than for use as fuel in aircraft). That rate is indexed under section 6A.

Authorised Version C2018C00372 registered 14/09/2018

(2) A rate of duty worked out using a table item in subsection (1) applies to goods manufactured or produced in Australia during a financial year referred to in that item, and goods for which all the following conditions are met:

(a) the goods were manufactured or produced in Australia before a financial year referred to in that item;

(b) at the start of that financial year, the goods were either:

(i) subject to the CEO's control; or

(ii) in the stock, custody or possession of, or belonged to, a manufacturer or producer of the goods;

(c) no duty of excise had been paid on the goods before that financial year.

This subsection has effect despite subsection 5(2).

6J Rate of duty payable on biodiesel

Rate of duty

(1) For the purposes of subitem 10.21 of the Schedule, the rate of duty is the following rate rounded to 3 decimal places (rounding up if the next decimal place is 5 or more):

Rate for biodiesel		
Item	**For the financial year starting on:**	**the rate is the rate per litre equal to this percentage of the rate in subitem 10.10 of the Schedule:**
1	1 July 2015	0%
2	1 July 2016	3.333%
3	1 July 2017	6.667%
4	1 July 2018	10%
5	1 July 2019	13.333%
6	1 July 2020	16.667%
7	1 July 2021	20%
8	1 July 2022	23.333%

Authorised Version C2018C00372 registered 14/09/2018

Rate for biodiesel		
Item	**For the financial year starting on:**	**the rate is the rate per litre equal to this percentage of the rate in subitem 10.10 of the Schedule:**
9	1 July 2023	26.667%
10	1 July 2024	30%
11	1 July 2025	33.333%
12	1 July 2026	36.667%
13	1 July 2027	40%
14	1 July 2028	43.333%
15	1 July 2029	46.667%
16	1 July 2030 or a later 1 July	50%

Note: The rate in subitem 10.10 of the Schedule is the rate for diesel. That rate is indexed under section 6A.

(2) A rate of duty worked out using a table item in subsection (1) applies to goods manufactured or produced in Australia during a financial year referred to in that item, and goods for which all the following conditions are met:

(a) the goods were manufactured or produced in Australia before a financial year referred to in that item;

(b) at the start of that financial year, the goods were either:

(i) subject to the CEO's control; or

(ii) in the stock, custody or possession of, or belonged to, a manufacturer or producer of the goods;

(c) no duty of excise had been paid on the goods before that financial year.

This subsection has effect despite subsection 5(2).

7 Regulations

The Governor-General may make regulations prescribing matters required or permitted by this Act to be prescribed.

Authorised Version C2018C00372 registered 14/09/2018

The Schedule

Note 1: See section 5.

Note 2: Sections 6A and 6AA effectively change certain rates of duty that appear on the face of this Schedule, especially in items 1, 2, 3 and 5.

beer means a brewed beverage that:

(a) is the product of the yeast fermentation of an aqueous extract, being predominantly an aqueous extract of cereals:
  (i) whether the cereals are malted or unmalted; and
  (ii) whether or not the aqueous extract contains other sources of carbohydrates; and

(b) contains:
  (i) hops, or extracts of hops, such that the beverage has international bitterness units of not less than 4.0; or
  (ii) other bitters such that the beverage has a bitterness comparable to that of a beverage mentioned in subparagraph (i); and

(c) contains not more than 4.0% by weight of sugars; and

(d) has not had added to it, at any time, artificial sweetener; and

(e) may have had added to it, at any time, other substances, including flavours, but only if, in the case of substances that contain alcohol (other than spirit distilled from beer), the alcohol did not add more than 0.5% to the total volume of the final beverage; and

(f) may have had added to it, at any time, spirit distilled from beer, but only if that spirit did not add more than 0.5% to the total volume of the final beverage; and

(g) contains more than 1.15% by volume of alcohol.

brandy means a spirit distilled from grape wine in such a manner that the spirit possesses the taste, aroma and other characteristics generally attributed to brandy.

grape wine has the same meaning as in Subdivision 31-A of the *A New Tax System (Wine Equalisation Tax) Act 1999*.

lubricant/fluid/oil products means the following:

(a) lubricant base oils;

Authorised Version C2018C00372 registered 14/09/2018

(b) prepared lubricant additives containing carrier oils;
(c) lubricants for engines, gear sets, pumps and bearings;
(d) hydraulic fluids;
(e) brake fluids;
(f) transmission oils;
(g) transformer and heat transfer oils.

other excisable beverage means any beverage containing more than 1.15% alcohol by volume, but does not include:
(a) beer; or
(b) brandy; or
(c) wine.

sugar means:
(a) monosaccharide; or
(b) disaccharide.

tobacco means tobacco leaf subjected to any process other than curing the leaf as stripped from the plant.

wine has the same meaning as in Subdivision 31-A of the *A New Tax System (Wine Equalisation Tax) Act 1999*.

Items 1 to 3 of this Schedule do not include any liquor that has been produced for non-commercial purposes, using non-commercial facilities and equipment, other than a liquor that is, or that contains, any spirit obtained by distillation.

A reference to alcohol is taken to be a reference to ethyl alcohol.

The volume of alcohol contained in goods:
(a) is to be taken to be the volume that would be the volume of that alcohol if the alcohol were measured at a temperature of 20 degrees Celsius; and
(b) if a calculation for the purpose of ascertaining that volume is made by reference to the specific gravity of alcohol—is to be so made on the basis that, at a temperature of 20 degrees Celsius and in vacuum, the specific gravity of alcohol in relation to water is 0.79067; and

Authorised Version C2018C00372 registered 14/09/2018

(c) subject to the requirements of paragraphs (a) and (b)—may be ascertained in accordance with the rules (if any) made for that purpose under section 65 of the *Excise Act 1901*; and

(d) if the circumstances set out in section 77FA of the *Excise Act 1901* apply and for the purposes of working out the duty payable on the goods—is to be ascertained in accordance with that last-mentioned section.

Excise duties (subject to section 6A and 6AA)

Item	Subitem	Description of goods	Rate of Duty
1		**Beer**	
	1.1	Beer not exceeding 3% by volume of alcohol packaged in an individual container not exceeding 48 litres	$31.73 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
	1.2	Beer not exceeding 3% by volume of alcohol packaged in an individual container exceeding 48 litres	$6.33 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
	1.5	Beer exceeding 3% but not exceeding 3.5% by volume of alcohol packaged in an individual container not exceeding 48 litres	$36.98 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
	1.6	Beer exceeding 3% but not exceeding 3.5% by volume of alcohol packaged in an individual container exceeding 48 litres	$19.89 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

Authorised Version C2018C00372 registered 14/09/2018

Excise duties (subject to section 6A and 6AA)			
Item	**Subitem**	**Description of goods**	**Rate of Duty**
	1.10	Beer exceeding 3.5% by volume of alcohol packaged in an individual container not exceeding 48 litres	$36.98 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
	1.11	Beer exceeding 3.5% by volume of alcohol packaged in an individual container exceeding 48 litres	$26.03 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
	1.15	Beer not exceeding 3% by volume of alcohol produced for non-commercial purposes using commercial facilities or equipment	$2.22 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
	1.16	Beer exceeding 3% by volume of alcohol produced for non-commercial purposes using commercial facilities or equipment	$2.58 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2		**Other excisable beverages not exceeding 10% by volume of alcohol**	$66.67 per litre of alcohol
3		**Spirits; Other excisable beverages exceeding 10% by volume of alcohol**	
	3.1	Brandy	$58.48 per litre of alcohol
	3.2	Other excisable beverages exceeding 10% by volume of alcohol	$62.64 per litre of alcohol

Authorised Version C2018C00372 registered 14/09/2018

Excise duties (subject to section 6A and 6AA)			
Item	**Subitem**	**Description of goods**	**Rate of Duty**
	3.5	Spirit that: (a) a person has an approval, under section 77FD of the *Excise Act 1901*, to use for fortifying Australian wine or Australian grape must; and (b) is otherwise covered by the approval	Free
	3.6	Spirit that: (a) is for use by a person who is included in a class of persons determined under section 77FE of the *Excise Act 1901*; and (b) if a quantity is specified in a determination under that section in relation to the person—does not exceed that quantity; and (c) is for an industrial, manufacturing, scientific, medical, veterinary or educational purpose	Free
	3.7	Spirit that: (a) a person has an approval, under section 77FF of the *Excise Act 1901*, to use for an industrial, manufacturing, scientific, medical, veterinary or educational purpose; and (b) is otherwise covered by the approval	Free
	3.8	Spirit denatured according to a formula determined under section 77FG of the *Excise Act 1901*, other than spirit for use as fuel in an internal combustion engine	Free
	3.10	Spirits not elsewhere included	$62.64 per litre of alcohol

Authorised Version C2018C00372 registered 14/09/2018

Excise duties (subject to section 6A and 6AA)			
Item	**Subitem**	**Description of goods**	**Rate of Duty**
5		**Tobacco, cigars, cigarettes and snuff**	
	5.1	In stick form not exceeding in weight 0.8 grams per stick actual tobacco content	$0.40197 per stick
	5.5	Other	Applicable rate (see section 6AAB) per kilogram of tobacco content

Authorised Version C2018C00372 registered 14/09/2018

Excise duties (subject to section 6A and 6AA)			
Item	**Subitem**	**Description of goods**	**Rate of Duty**
10		**Goods as follows:** **(a) petroleum condensate and stabilised crude petroleum oil for use otherwise than:** **(i) in the recovery, production, pipeline transportation or refining of petroleum condensate or stabilised crude petroleum oil; or** **(ii) as feedstock at a factory specified in a licence granted under Part IV of the *Excise Act 1901*;** **(b) topped crude petroleum oil;** **(c) refined or semi-refined liquid products derived from petroleum, other than such products for use (other than in an internal combustion engine) in refining petroleum condensate or stabilised crude petroleum oil;** **(d) liquid hydrocarbon products derived through a recycling, manufacturing or other process;** **(da) liquefied petroleum gas;** **(db) liquefied natural gas;** **(dc) compressed natural gas;** **(e) denatured ethanol for use as fuel in an internal combustion engine;** **(f) biodiesel;** **(g) blends of 1 or more of the above goods (with or without other substances), other than blends covered by subsection 77H(1), (2A), (2B) or (3) of the *Excise Act 1901*;** **but not including the following:**	

Authorised Version C2018C00372 registered 14/09/2018

Excise duties (subject to section 6A and 6AA)			
Item	**Subitem**	**Description of goods**	**Rate of Duty**
		(h) goods classified to item 15; **(i) waxes and bitumen** **(j) goods covered by section 77HA or 77HB of the *Excise Act 1901***	
	10.1	Petroleum condensate	$0.386 per litre
	10.2	Stabilised crude petroleum oil	$0.386 per litre
	10.3	Topped crude petroleum oil	$0.386 per litre
	10.5	Gasoline (other than for use as fuel in aircraft)	$0.386 per litre
	10.6	Gasoline for use as fuel in aircraft	$0.03556 per litre
	10.7	Blends of gasoline and ethanol	The amount of duty worked out under section 6G
	10.10	Diesel	$0.386 per litre
	10.12	Blends of diesel and either biodiesel or ethanol, or both	The amount of duty worked out under section 6G
	10.15	Heating oil	$0.386 per litre
	10.16	Kerosene (other than for use as fuel in aircraft)	$0.386 per litre
	10.17	Kerosene for use as fuel in aircraft	$0.03556 per litre
	10.18	Fuel oil	$0.386 per litre
	10.19A	Liquefied petroleum gas, other than liquefied petroleum gas exempted from excise duty by section 77HB of the *Excise Act 1901*	$0.125 per litre
	10.19B	Liquefied natural gas, other than liquefied natural gas exempted from excise duty by section 77HB of the *Excise Act 1901*	$0.2613 per kilogram
	10.19C	Compressed natural gas, other than compressed natural gas exempted from excise duty by section 77HA of the *Excise Act 1901*	$0.2613 per kilogram

Authorised Version C2018C00372 registered 14/09/2018

Excise duties (subject to section 6A and 6AA)			
Item	**Subitem**	**Description of goods**	**Rate of Duty**
	10.20	Denatured ethanol for use as fuel in an internal combustion engine	The rate of duty worked out under section 6H
	10.21	Biodiesel	The rate of duty worked out under section 6J
	10.25	Liquid aromatic hydrocarbons consisting principally of benzene, toluene or xylene or mixtures of them (other than goods covered by section 77J of the *Excise Act 1901*)	$0.386 per litre
	10.26	Mineral turpentine (other than goods covered by section 77J of the *Excise Act 1901*)	$0.386 per litre
	10.27	White spirit (other than goods covered by section 77J of the *Excise Act 1901*)	$0.386 per litre
	10.28	Petroleum products (other than blends) not elsewhere included (other than goods covered by section 77J of the *Excise Act 1901*)	$0.386 per litre
	10.30	Blends of 1 or more of the above goods (with or without other substances) not elsewhere included that can be used as fuel in an internal combustion engine (other than goods covered by section 77J of the *Excise Act 1901*)	The amount of duty worked out under section 6G
15		**Goods as follows, other than:** **(a) goods for use as a fuel; and** **(b) exempt oils and hydraulic fluids**	
	15.1	Petroleum-based oils (including lubricant/fluid/oil products) and their synthetic equivalents but not greases	$0.085 per litre

Authorised Version C2018C00372 registered 14/09/2018

Excise duties (subject to section 6A and 6AA)			
Item	**Subitem**	**Description of goods**	**Rate of Duty**
	15.2	Petroleum-based oils (including lubricant/fluid/oil products and greases) and their synthetic equivalents, recycled for use as oils (including lubricant/fluid/oil products) but not greases	$0.085 per litre
	15.3	Petroleum-based greases and their synthetic equivalents	$0.085 per kilogram
	15.4	Petroleum-based oils (including lubricant/fluid/oil products and greases) and their synthetic equivalents, recycled for use as greases	$0.085 per kilogram
20		**Stabilised crude petroleum oil, other than:** **(a) stabilised crude petroleum oil produced from a Resource Rent Tax area; and** **(b) exempt offshore oil**	
	20.1	As prescribed by by-law	Free
	20.2	Delayed-entry oil	The delayed-entry oil rate that applies to the oil
	20.3	Pre-threshold onshore oil	Free
	20.5	New oil	Free, or, if higher, the amount of duty worked out under section 6C
	20.6	Intermediate oil	Free, or, if higher, the amount of duty worked out under section 6D
	20.7	Other	Free, or, if higher, the amount of duty worked out under section 6B

Authorised Version C2018C00372 registered 14/09/2018

Excise duties (subject to section 6A and 6AA)			
Item	**Subitem**	**Description of goods**	**Rate of Duty**
21		**Condensate, other than:** **(a) condensate produced from a Resource Rent Tax area; and** **(b) condensate produced from a prescribed source; and** **(c) exempt offshore condensate**	
	21.1	As prescribed by by-law	Free
	21.2	Pre-threshold onshore condensate	Free
	21.3	Other	Free, or, if higher, the amount of duty worked out under section 6CA

Authorised Version C2018C00372 registered 14/09/2018

Endnotes

Endnote 1—About the endnotes

The endnotes provide information about this compilation and the compiled law.

The following endnotes are included in every compilation:

Endnote 1—About the endnotes
Endnote 2—Abbreviation key
Endnote 3—Legislation history
Endnote 4—Amendment history

Abbreviation key—Endnote 2
The abbreviation key sets out abbreviations that may be used in the endnotes.

Legislation history and amendment history—Endnotes 3 and 4
Amending laws are annotated in the legislation history and amendment history.

The legislation history in endnote 3 provides information about each law that has amended (or will amend) the compiled law. The information includes commencement details for amending laws and details of any application, saving or transitional provisions that are not included in this compilation.

The amendment history in endnote 4 provides information about amendments at the provision (generally section or equivalent) level. It also includes information about any provision of the compiled law that has been repealed in accordance with a provision of the law.

Editorial changes
The *Legislation Act 2003* authorises First Parliamentary Counsel to make editorial and presentational changes to a compiled law in preparing a compilation of the law for registration. The changes must not change the effect of the law. Editorial changes take effect from the compilation registration date.

If the compilation includes editorial changes, the endnotes include a brief outline of the changes in general terms. Full details of any changes can be obtained from the Office of Parliamentary Counsel.

Misdescribed amendments
A misdescribed amendment is an amendment that does not accurately describe the amendment to be made. If, despite the misdescription, the amendment can

Authorised Version C2018C00372 registered 14/09/2018

be given effect as intended, the amendment is incorporated into the compiled law and the abbreviation "(md)" added to the details of the amendment included in the amendment history.

If a misdescribed amendment cannot be given effect as intended, the abbreviation "(md not incorp)" is added to the details of the amendment included in the amendment history.

Authorised Version C2018C00372 registered 14/09/2018

Endnote 2—Abbreviation key

ad = added or inserted

am = amended

amdt = amendment

c = clause(s)

C[x] = Compilation No. x

Ch = Chapter(s)

def = definition(s)

Dict = Dictionary

disallowed = disallowed by Parliament

Div = Division(s)

ed = editorial change

exp = expires/expired or ceases/ceased to have effect

F = Federal Register of Legislation

gaz = gazette

LA = *Legislation Act 2003*

LIA = *Legislative Instruments Act 2003*

(md) = misdescribed amendment can be given effect

(md not incorp) = misdescribed amendment cannot be given effect

mod = modified/modification

No. = Number(s)

o = order(s)

Ord = Ordinance

orig = original

par = paragraph(s)/subparagraph(s) /sub-subparagraph(s)

pres = present

prev = previous

(prev…) = previously

Pt = Part(s)

r = regulation(s)/rule(s)

reloc = relocated

renum = renumbered

rep = repealed

rs = repealed and substituted

s = section(s)/subsection(s)

Sch = Schedule(s)

Sdiv = Subdivision(s)

SLI = Select Legislative Instrument

SR = Statutory Rules

Sub-Ch = Sub-Chapter(s)

SubPt = Subpart(s)

underlining = whole or part not commenced or to be commenced

Authorised Version C2018C00372 registered 14/09/2018

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Excise Tariff 1921	26, 1921	16 Dec 1921	25 Mar 1920	
Excise Tariff 1924	28, 1924	26 Sept 1924	1 Jan 1925	s 4
Excise Tariff 1926	28, 1926	21 July 1926	21 July 1926	s 3 and 4
Excise Tariff 1928	4, 1928	31 Mar 1928	9 am (Territory for the Seat of Government) 25 Nov 1927 (s 3)	s 4 and 5
as amended by				
Statute Law Revision Act 1950	80, 1950	16 Dec 1950	s 16 and First Sch: 31 Dec 1950 (s 2)	s 16
Excise Tariff 1933	20, 1933	21 Nov 1933	9 am (Territory for the Seat of Government) 26 Feb 1932 (s 3)	s 4 and 5
as amended by				
Statute Law Revision Act 1950	80, 1950	16 Dec 1950	s 16 and First Sch: 31 Dec 1950 (s 2)	s 16
Excise Tariff (No. 2) 1933	21, 1933	21 Nov 1933	9 am (Territory for the Seat of Government) 5 Oct 1933 (s 3)	s 4 and 5
as amended by				
Statute Law Revision Act 1950	80, 1950	16 Dec 1950	s 16 and First Sch: 31 Dec 1950 (s 2)	s 16
Excise Tariff 1936	17, 1936	27 May 1936	9 am (Territory for the Seat of Government) 29 Nov 1935 (s 3)	s 4–6

Authorised Version C2018C00372 registered 14/09/2018

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
as amended by				
Statute Law Revision Act 1950	80, 1950	16 Dec 1950	s 16 and First Sch: 31 Dec 1950 (s 2)	s 16
Excise Tariff 1938	24, 1938	5 July 1938	9 am (Territory for the Seat of Government) 1 Jan 1938 (s 3)	s 4
Excise Tariff (No. 2) 1938	70, 1938	10 Dec 1938	9 am (A.C.T.) 22 Sept 1938 (s 3)	s 4
Excise Tariff 1939	29, 1939	26 Sept 1939	9 am (A.C.T.) 5 May 1938 (s 3)	s 4
Excise Tariff (No. 2) 1939	54, 1939	15 Dec 1939	9 am (A.C.T.) 9 Sept 1939 (s 3)	s 4
Excise Tariff (No. 3) 1939	65, 1939	15 Dec 1939	9 am (A.C.T.) 1 Dec 1939 (s 3)	s 4
Excise Tariff 1948	3, 1948	27 Apr 1948	9 am (A.C.T.) 15 Nov 1946 (s 3)	s 4
Excise Tariff (No. 2) 1948	4, 1948	27 Apr 1948	9 am (A.C.T.) 5 June 1947 (s 3)	s 4
Excise Tariff (No. 3) 1948	14, 1948	27 Apr 1948	9 am (A.C.T.) 19 Feb 1948 (s 3)	s 4
Excise Tariff (No. 4) 1948	93, 1948	21 Dec 1948	9 am (A.C.T.) 9 Sept 1948 (s 3)	s 4 and 5
Excise Tariff 1949	77, 1949	28 Oct 1949	9 am (A.C.T.) 8 Sept 1949 (s 3)	s 4
Excise Tariff (No. 2) 1949	82, 1949	28 Oct 1949	1 Nov 1949 (s 4)	s 5
Excise Tariff 1950	61, 1950	14 Dec 1950	9 am (A.C.T.) 1 July 1950 (s 3)	s 4
Excise Tariff (No. 2) 1950	62, 1950	14 Dec 1950	9 am (A.C.T.) 6 Dec 1950 (s 3)	s 4 and 5
Statute Law Revision Act 1950	80, 1950	16 Dec 1950	s 16, First and Second Sch: 31 Dec 1950 (s 2)	s 16

Authorised Version C2018C00372 registered 14/09/2018

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Excise Tariff 1952	83, 1952	6 Nov 1952	5 am (A.C.T.) 26 Sept 1952 (s 3)	s 4
Excise Tariff 1953	78, 1953	10 Dec 1953	5 am (A.C.T.) 25 Nov 1953 (s 3)	s 4
Excise Tariff 1956	16, 1956	12 May 1956	5 am (A.C.T.) 15 Mar 1956 (s 3)	s 4
Excise Tariff (No. 2) 1956	59, 1956	13 Sept 1956	5 am (A.C.T.) 17 May 1956 (s 3)	s 4
Excise Tariff (No. 3) 1956	87, 1956	8 Nov 1956	5 am (A.C.T.) 31 Aug 1956 (s 3)	s 4
Excise Tariff 1957	82, 1957	12 Dec 1957	5 am (A.C.T.) 4 Sept 1957 (s 3)	s 4
Excise Tariff 1958	19, 1958	21 May 1958	5 am (A.C.T.) 21 Mar 1958 (s 3)	s 4
Excise Tariff 1959	26, 1959	29 Apr 1959	5 am (A.C.T.) 20 Mar 1959 (s 3)	s 4
Excise Tariff (No. 2) 1959	65, 1959	12 Nov 1959	5 am (A.C.T.) 1 Sept 1959 (s 3)	s 4
Excise Tariff (No. 3) 1959	66, 1959	12 Nov 1959	5 am (A.C.T.) 9 Oct 1959 (s 3)	s 4
Excise Tariff 1960	26, 1960	26 May 1960	5 am (A.C.T.) 29 Apr 1960 (s 3)	s 4
Excise Tariff (No. 2) 1960	57, 1960	19 Nov 1960	5 am (A.C.T.) 17 Aug 1960 (s 3)	s 4
Excise Tariff 1961	21, 1961	19 May 1961	1 June 1961	s. 4
Excise Tariff (No. 2) 1961	55, 1961	24 Oct 1961	16 Aug 1961	s. 4
Excise Tariff 1962	73, 1962	3 Dec 1962	8 Nov 1962	s. 4
Excise Tariff 1963	41, 1963	20 Sept 1963	17 May 1963	s. 4
Excise Tariff (No. 2) 1963	91, 1963	31 Oct 1963	30 Oct 1963	s. 5
Excise Tariff 1964	125, 1964	24 Nov 1964	12 Aug 1964	s. 4

Authorised Version C2018C00372 registered 14/09/2018

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Excise Tariff 1965	83, 1965	30 Nov 1965	18 Aug 1965	s. 4
Excise Tariff (No. 2) 1965	140, 1965	18 Dec 1965	14 Feb 1966	s. 4
Excise Tariff 1967	18, 1967	12 May 1967	12 May 1967	s. 5
Excise Tariff (No. 2) 1967	82, 1967	8 Nov 1967	ss. 1 and 2: Royal Assent Remainder: 17 Mar 1967	s. 4
Excise Tariff 1968	74, 1968	31 Oct 1968	s. 3: 1 Jan 1968 s. 4: 17 May 1968 Remainder: Royal Assent	s 3(2) and 4(2)
Excise Tariff (No. 2) 1968	75, 1968	31 Oct 1968	1 Nov 1968	s. 4
Excise Tariff 1969	5, 1969	8 Apr 1969	8 Apr 1969	s 3(2) and 4
Excise Tariff (No. 2) 1969	33, 1969	9 June 1969	ss. 1 and 2: Royal Assent Remainder: 28 Mar 1969	s. 4
Excise Tariff 1970	81, 1970	26 Oct 1970	19 Aug 1970	s. 4
Excise Tariff 1971	108, 1971	6 Dec 1971	18 Aug 1971	s. 4
Excise Tariff 1972	22, 1972	17 May 1972	1 July 1972	s. 4
Excise Tariff (No. 2) 1972	64, 1972	31 Aug 1972	31 Aug 1972	s. 5
Excise Tariff (No. 3) 1972	119, 1972	2 Nov 1972	s. 3: 31 Aug 1972 Remainder: 16 Aug 1972	s. 5
Excise Tariff 1973	20, 1973	18 Apr 1973	18 Apr 1973	s. 4
Excise Tariff (No. 2) 1973	23, 1973	18 Apr 1973	18 Apr 1973	s. 4
Excise Tariff (No. 3) 1973	146, 1973	22 Nov 1973	8 pm (A.C.T.) 21 Aug 1973 (s 2)	s 4
Statute Law Revision Act 1973	216, 1973	19 Dec 1973	31 Dec 1973	s 9(1) and 10
Excise Tariff 1974	121, 1974	3 Dec 1974	s 4: 8 pm (A.C.T.) 17 Sept 1974 (s 4(3)) Remainder: 8 pm (A.C.T.) 23 July 1974 (s 2)	s 3(2) and 4(2)

Authorised Version C2018C00372 registered 14/09/2018

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Excise Tariff 1975	104, 1975	7 Oct 1975	8 pm (A.C.T.) 19 Aug 1975 (s 2)	s 4
Excise Tariff Amendment Act 1977	104, 1977	13 Oct 1977	s 4: 2 am (A.C.T.) 1 July 1977 (s 4(3)) Remainder: 8 pm (A.C.T.) 16 Aug 1977 (s 2)	s 4(2) and 5(2)
Excise Tariff Amendment Act (No. 2) 1977	136, 1977	10 Nov 1977	2 am (A.C.T.) 17 Aug 1977 (s 2)	s 3(2)
Excise Tariff Amendment Act 1978	48, 1978	12 June 1978	1 am (A.C.T.) 18 Nov 1977 (s 2)	s 3(2)
Excise Tariff Amendment Act (No. 2) 1978	184, 1978	4 Dec 1978	s 4: 16 Aug 1978 (s 4(3)) Remainder: 8 pm (A.C.T.) 15 Aug 1978 (s 2)	s 3(2) and 4(2)
Excise Tariff Amendment Act 1979	81, 1979	25 June 1979	s. 4: 1 Jan 1979 s. 5: 5 Apr 1979 Remainder: 1 Dec 1978	s. 6
Excise Tariff Amendment Act (No. 2) 1979	83, 1979	25 June 1979	3 May 1979	s. 3(2)
Excise Tariff Amendment Act (No. 3) 1979	164, 1979	29 Nov 1979	1 Jan 1980	—
Excise Tariff Amendment Act 1980	43, 1980	23 May 1980	s. 4: 22 Aug 1979 s. 5: 9 Nov 1979 Remainder: 1 July 1979	s. 6
Excise Tariff Amendment Act (No. 2) 1980	44, 1980	23 May 1980	23 May 1980	s. 3(2)
Excise Tariff Amendment Act (No. 3) 1980	45, 1980	23 May 1980	1 Jan 1980	s. 3(2)
Excise Tariff Amendment Act (No. 4) 1980	122, 1980	17 Sept 1980	18 Apr 1980	s. 3(2)

Authorised Version C2018C00372 registered 14/09/2018

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Excise Tariff Amendment Act 1981	50, 1981	25 May 1981	s. 4: 1 Jan 1981 s. 5: 1 Apr 1981 Remainder: 1 July 1980	s. 6
Excise Tariff (Coal) Amendment Act 1982	24, 1982	6 May 1982	1 Apr 1982	s. 3(2)
Excise Tariff (Petroleum) Amendment Act 1982	45, 1982	9 June 1982	s. 3: 1 July 1981 s. 4: 1 Jan 1982 Remainder: Royal Assent	ss. 3(2) and 4(2)
Excise Tariff Amendment (Off-shore Installations) Act 1982	54, 1982	16 June 1982	14 July 1982 (s. 2)	—
Statute Law (Miscellaneous Amendments) Act (No. 2) 1982	80, 1982	22 Sept 1982	s 102: 20 Oct 1982 (s 2(16))	—
Excise Tariff Amendment Act 1983	27, 1983	19 June 1983	s 3: 1 July 1982 (s 2(2)) s 4: 8 pm (A.C.T.) 17 Aug 1982 (s 2(3)) s 5: 1 Jan 1983 (s 2(4)) s 6: 1 Apr 1983 (s 2(5))	s 3(2), 4(2), 5(2) and 6(2)
Excise Tariff Amendment Act (No. 2) 1983	99, 1983	23 Nov 1983	s 4, 5 and 8: 1 July 1983 (s 2(2)) s 6: 8 pm (A.C.T.) 23 Aug 1983 (s 2(3)) s 7: 9 Sept 1983 (s 2(4))	—
Excise Tariff Amendment Act 1984	53, 1984	25 June 1984	s. 5: 1 Jan 1984 Remainder: Royal Assent	—
Statute Law (Miscellaneous Provisions) Act (No. 1) 1984	72, 1984	25 June 1984	s 5(4), (5) and Sch: 23 July 1984 (s 2(1))	s 5(4) and (5)

Authorised Version C2018C00372 registered 14/09/2018

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
as amended by				
Statute Law (Miscellaneous Provisions) Act (No. 1) 1985	65, 1985	5 June 1985	Sch 1: 25 June 1985 (s 2(43))	—
Excise Tariff Amendment Act (No. 2) 1984	131, 1984	25 Oct 1984	s 3, 4(2), 6(2), 7 and 9: 1 July 1984 (s 2(2)) s 4(1) and 6(1): 1 July 1983 (s 2(3)) s 5(1): 25 June 1984 (s 2(4)) s 8: 8 pm (A.C.T.) 22 June 1984 (s 2(5)) s 10: 18 July 1984 (s 2(6)) s 11: 8 pm (A.C.T.) 21 Aug 1984 (s 2(7)) Remainder: 25 Oct 1984 (s 2(1))	—
as amended by				
Excise Tariff Amendment Act 1985	41, 1985	30 May 1985	s 14: 8 pm (A.C.T.) 22 June 1984 (s 2(6))	—
Customs Administration (Transitional Provisions and Consequential Amendments) Act 1985	39, 1985	29 May 1985	10 June 1985 (s 2 and gaz 1985, No S194)	s 4
Excise Tariff Amendment Act 1985	41, 1985	30 May 1985	s 3, 4(1), 5, 8 and 11: 23 Oct 1984 (s 2(2)) s 4(2), 6 and 7: 30 May 1985 (s 2(1)) s 9: 1 July 1984 (s 2(3)) s 10: 1 Oct 1984 (s 2(4)) s 12: 1 Apr 1985 (s 2(5))	—

Authorised Version C2018C00372 registered 14/09/2018

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Excise Tariff Amendment Act (No. 2) 1985	189, 1985	16 Dec 1985	ss. 3, 4 and 7–9: 3 Mar 1986 (s. 2(2) and *Gazette* 1986, No. S79) s. 5: 1 July 1984 s. 6: 23 Oct 1984 Remainder: Royal Assent	s. 9
Customs Administration (Transitional Provisions and Consequential Amendments) Act 1986	10, 1986	13 May 1986	13 May 1986	ss. 2(2) and 4
Excise Tariff Amendment Act 1986	20, 1986	13 May 1986	s 3: 23 May 1985 (s 2(2)) s 4: 8 pm (A.C.T.) 20 Aug 1985 (s 2(3)) s 5: 1 Oct 1985 (s 2(4)) s 6: 1 May 1986 (s 2(5)) s 7: 1 July 1986 (s 2(6))	—
as amended by				
Excise Tariff Amendment Act (No. 2) 1986	160, 1986	18 Dec 1986	s 18: 8 pm (A.C.T.) 20 Aug 1985 (s 2(12))	—

Authorised Version C2018C00372 registered 14/09/2018

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Excise Tariff Amendment Act (No. 2) 1986	160, 1986	18 Dec 1986	s 4, 5 and 16: 18 Dec 1986 (s 2(1)) s 6: 23 May 1985 (s 2(2)) s 7: 15 Mar 1986 (s 2(3)) s 8: 1 Apr 1986 (s 2(4)) s 9: 17 Apr 1986 (s 2(5)) s 10: 17 May 1986 (s 2(6)) s 11: 14 June 1986 (s 2(7)) s 12: 18 July 1986 (s 2(8)) s 13: 16 Aug 1986 (s 2(9)) s 14: 8 pm (A.C.T.) 19 Aug 1986 (s 2(10)) s 15: 13 Sept 1986 (s 2(11)	—
Excise Tariff Amendment Act 1987	53, 1987	5 June 1987	s. 3: 1 Aug 1986 s. 4: 27 Feb 1987 s. 5: 1 Oct 1986 s. 6: 16 Oct 1986 s. 7: 1 Nov 1986 s. 8: 17 Jan 1987 s. 9: 14 Feb 1987 s. 10: 14 Mar 1987 s. 11: 1 Apr 1987 Remainder: Royal Assent	—
Customs Tariff (Miscellaneous Amendments) Act 1987	76, 1987	5 June 1987	1 Jan 1988 (s. 2 and *Gazette* 1987, No. S351)	—

Authorised Version C2018C00372 registered 14/09/2018

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Sea Installations (Miscellaneous Amendments) Act 1987	104, 1987	6 Nov 1987	Parts I–V (ss. 1–30) and Part VIII (s. 57): 15 Oct 1987 Remainder: 6 Nov 1987 (s. 2(2))	—
Petroleum Resource Rent Tax (Miscellaneous Provisions) Act 1987	145, 1987	18 Dec 1987	15 Jan 1988 (s. 2)	—
Excise Tariff Amendment Act (No. 2) 1987	150, 1987	26 Dec 1987	ss. 3, 4(d), 7, 8(2) and 9–12: 1 Jan 1988 ss. 4(a), (c), 5(a), 6, 8(1) and 14: 1 July 1987 s. 4(b): 24 July 1987 s. 5(b): 23 Jan 1988 s. 13: 16 May 1987 s. 15: 18 July 1987 s. 16: 15 Aug 1987 s. 17: 22 Aug 1987 Remainder: Royal Assent	—
Excise Tariff Amendment Act 1988	29, 1988	11 May 1988	s. 3: 1 Oct 1987 s. 4: 17 Oct 1987 s. 5: 14 Dec 1987 s. 6: 1 Jan 1988 s. 7: 3 Feb 1988 Remainder: Royal Assent	—
Statutory Instruments (Tabling and Disallowance) Legislation Amendment Act 1988	99, 1988	2 Dec 1988	2 Dec 1988	—
Excise Tariff Amendment Act (No. 2) 1988	149, 1988	26 Dec 1988	s. 3: 1 Apr 1988 s. 4: 1 July 1988 s. 5: 1 July 1989 Remainder: Royal Assent	—

Authorised Version C2018C00372 registered 14/09/2018

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Excise Tariff Amendment Act 1989	77, 1989	21 June 1989	s. 3: 1 July 1989 s. 4: 24 Aug 1988 s. 5: 1 Oct 1988 s. 6: 15 Feb 1989 Remainder: Royal Assent	—
Excise Tariff Amendment Act (No. 2) 1989	177, 1989	24 Dec 1989	s. 3: 1 July 1989 s. 4: 1 Apr 1989 Remainder: Royal Assent	—
Excise Tariff Amendment Act 1990	112, 1990	21 Dec 1990	s. 3(a) and (d): 1 July 1984 s. 3(b): 30 May 1985 ss. 3(c), 4–8 and 10: 1 Jan 1988 s. 9: 1 Apr 1990 Remainder: Royal Assent	s. 10
Petroleum Resource Rent Legislation Amendment Act 1991	80, 1991	26 June 1991	1 July 1991	ss. 32 and 37
Excise Tariff Amendment Act 1991	186, 1991	6 Dec 1991	s. 3: 1 July 1991 s. 4: 1 Apr 1991 Remainder: Royal Assent	—
Coal Tariff Legislation Amendment Act 1992	65, 1992	26 June 1992	s 5: 26 June 1993 (s 2(3), (4))	—
as amended by				
Industry, Science and Tourism Legislation Amendment Act 1997	91, 1997	30 June 1997	Sch 1 (items 19, 20): 26 June 1992 (s 2(2))	—
Excise Tariff Amendment Act 1993	9, 1993	27 May 1993	s. 5: 7 May 1992 s. 6: 19 Aug 1992 s. 7: 2 Feb 1993 Remainder: Royal Assent	—
Excise Tariff (Deficit Reduction) Act 1993	56, 1993	27 Oct 1993	s. 3: 18 Aug 1993 Remainder: Royal Assent	—

Authorised Version C2018C00372 registered 14/09/2018

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Excise Tariff Amendment Act (No. 2) 1993	115, 1993	24 Dec 1993	ss. 3–5, 6(a), (b), (f)–(h) and (j): 1 Apr 1994 s. 6(d) and (e): 21 Jan 1994 Remainder: Royal Assent	s. 2 (am. by 134, 1994, s. 8)
as amended by				
Excise Tariff Legislation Amendment Act 1994	134, 1994	1 Nov 1994	(*see* 134, 1994 below)	—
Excise Tariff Amendment Act 1994	62, 1994	19 May 1994	s. 3: 1 July 1993 s. 4: 1 Sept 1993 Remainder: Royal Assent	—
Excise Tariff Legislation Amendment Act 1994	134, 1994	1 Nov 1994	ss. 4–6: 1 Jan 1994 s. 8: 24 Dec 1993 Remainder: Royal Assent	—
Excise Tariff Amendment Act 1995	9, 1995	15 Mar 1995	ss. 3 and 5: 11 May 1994 s. 4: 1 Apr 1994 s. 6: 1 July 1994 Remainder: Royal Assent	—
Customs, Excise and Bounty Legislation Amendment Act 1995	85, 1995	1 July 1995	s 18 and Sch 9 (items 74–76): 1 July 1995 (s 2(1))	s 18
Excise Tariff Amendment Act (No. 2) 1995	162, 1995	16 Dec 1995	s. 3: 1 Apr 1994 s. 4: 10 May 1995 s. 5: 1 July 1995 s. 6: 11 Oct 1995 s. 7: 28 Nov 1995 Remainder: Royal Assent	—
Excise Tariff Amendment Act 1996	5, 1996	6 June 1996	Schedule 1 (item 2): 1 July 1983 Remainder: Royal Assent	—

Authorised Version C2018C00372 registered 14/09/2018

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Customs Tariff (Miscellaneous Amendments) Act 1996	15, 1996	24 June 1996	Sch 1 (items 1, 16): 1 July 1996 (s 2)	—
Excise Tariff Amendment Act (No. 2) 1997	78, 1997	18 June 1997	Schedule 1 (items 64, 65): 1 Sept 1996 Schedule 1 (items 5–18 and 20–62): 1 July 1997 Remainder: Royal Assent	Sch 1 (item 67)
Excise Tariff Amendment Act (No. 3) 1997	135, 1997	19 Sept 1997	Schedule 1: 7 Aug 1997 Remainder: Royal Assent	Sch 1 (item 9)
Excise Tariff (Fuel Rates Amendments) Act 1997	161, 1997	11 Nov 1997	31 Jan 1998 (*Gazette* 1998, No. GN1)	Sch 1 (item 19)
Excise Tariff Amendment Act (No. 4) 1997	169, 1997	11 Nov 1997	31 Jan 1998 (s 2)	Sch 1 (item 3)
Excise Tariff Amendment Act (No. 1) 1997	178, 1997	21 Nov 1997	Schedule 1 (items 1, 2): 3 Feb 1996 Schedule 1 (item 3): 1 Aug 1996 Schedule 1 (item 4): 3 Feb 1997 Remainder: Royal Assent	Sch 1 (item 5)
Excise Tariff Amendment Act (No. 5) 1997	182, 1997	27 Nov 1997	Schedule 1: 17 Sept 1997 Remainder: Royal Assent	Sch 1 (item 4)
Excise Tariff Amendment Act (No. 1) 1998	64, 1998	30 June 1998	Sch 1 (items 1, 2, 5–14): 31 Jan 1998 (s 2(2), (4), (5)) Sch 1 (item 4): 3 July 1997 (s 2(3)) Remainder: 30 June 1998 (s 2(1))	—
Excise Tariff Amendment (Aviation Fuel Revenues) Act 1999	99, 1999	16 July 1999	Schedule 1: 12 May 1999 Remainder: Royal Assent	—

Authorised Version C2018C00372 registered 14/09/2018

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Public Employment (Consequential and Transitional) Amendment Act 1999	146, 1999	11 Nov 1999	Sch 1 (item 438): 5 Dec 1999 (s 2(1), (2))	—
Excise Tariff Amendment Act (No. 1) 2000	68, 2000	22 June 2000	Schedule 1: 1 Nov 1999 Schedule 2: 15 Nov 1999 Remainder: Royal Assent	—
Excise Tariff Amendment (Product Stewardship for Waste Oil) Act 2000	104, 2000	6 July 2000	Schedule 1: 1 Jan 2001 (s. 2(2)) Remainder: Royal Assent	—
Petroleum Excise Amendment (Measures to Address Evasion) Act 2000	125, 2000	26 Oct 2000	Sch 3: 26 Oct 2000 (s 2(1))	—
Taxation Laws Amendment (Excise Arrangements) Act 2001	25, 2001	6 Apr 2001	Sch 7 (items 9–19): 4 May 2001 (s 2(1)(b))	—
Excise Tariff Amendment Act (No. 1) 2001	39, 2001	14 May 2001	Schedule 1 (item 1): 13 May 2000 Schedule 1 (items 2–7): 1 July 2000 Schedule 1 (items 8–11): 1 Jan 2001 Schedule 1 (item 12): 31 Jan 2001 Schedule 1 (items 13–17): 2 Mar 2001 Schedule 1 (item 18): 4 Apr 2001 Remainder: Royal Assent	—
Excise Tariff Amendment Act (No. 2) 2001	67, 2001	30 June 2001	30 June 2001	—

Authorised Version C2018C00372 registered 14/09/2018

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Excise Tariff Amendment (Crude Oil) Act 2001	164, 2001	1 Oct 2001	Schedule 1 (items 2–22, 24): 1 July 2001 Remainder: Royal Assent	Sch 1 (item 24)
Excise Tariff Amendment Act (No. 2) 2002	108, 2002	2 Dec 2002	Sch 1: 14 May 2002 (s 2(1) item 2)	—
Excise Tariff Amendment Act (No. 1) 2002	113, 2002	2 Dec 2002	Schedule 1 (items 1–3): 25 Oct 2001 Schedule 1 (items 4–6): 15 Apr 2002 Schedule 1 (item 7): 1 July 2002 Remainder: Royal Assent	—
Excise Tariff Amendment Act (No. 1) 2004	44, 2004	21 Apr 2004	18 Sept 2002	—
Excise Tariff Amendment (Fuels) Act 2004	66, 2004	22 June 2004	Sch 1 (items 1–14, 23–25) and Sch 2 (items 1–5): 1 July 2003 (s 2(1) items 2, 4, 7) Sch 1 (items 15–22): 1 Jan 2004 (s 2(1) item 3) Sch 1 (items 26–30) and Sch 2 (items 6–9): 18 Sept 2003 (s 2(1) items 5, 8) Sch 1 (items 31, 32): never commenced (s 2(1) item 6)	—
Offshore Petroleum (Repeals and Consequential Amendments) Act 2006	17, 2006	29 Mar 2006	Schedule 2 (items 22–24): 1 July 2008 (s. 2(1) and F2008L02273)	—
Tax Laws Amendment (2006 Measures No. 2) Act 2006	58, 2006	22 June 2006	Schedule 7 (items 237, 238): Royal Assent	—

Authorised Version C2018C00372 registered 14/09/2018

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Excise Tariff Amendment (Fuel Tax Reform and Other Measures) Act 2006	75, 2006	26 June 2006	Schedule 1 (items 1–41, 45–47): 1 July 2006 Schedule 1: (items 42–44): 1 Nov 2005 Remainder: Royal Assent	Sch 1 (items 46, 47)
Excise Tariff Amendment (Condensate) Act 2008	109, 2008	18 Oct 2008	18 Oct 2008	Sch 1 (items 31, 32)
Excise Tariff Amendment (2009 Measures No. 1) Act 2009	73, 2009	27 Aug 2009	Schedule 1: 27 Apr 2008 Schedule 2: 28 Aug 2009 (s. 2(1)) Remainder: Royal Assent	Sch. 2 (item 3)
Tax Laws Amendment (2009 Measures No. 4) Act 2009	88, 2009	18 Sept 2009	Schedule 5 (items 12, 13): Royal Assent	—
Excise Tariff Amendment (Tobacco) Act 2010	76, 2010	28 June 2010	30 Apr 2010	—
Excise Tariff Amendment (Aviation Fuel) Act 2010	84, 2010	29 June 2010	1 July 2010	—
Acts Interpretation Amendment Act 2011	46, 2011	27 June 2011	Schedule 2 (items 567, 568) and Schedule 3 (items 10, 11): 27 Dec 2011	Sch. 3 (items 10, 11)

Authorised Version C2018C00372 registered 14/09/2018

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Excise Tariff Amendment (Taxation of Alternative Fuels) Act 2011	67, 2011	29 June 2011	Sch 1 (items 1–7): 1 Dec 2011 (s 2(1) item 2) Sch 1 (item 8): 1 July 2012 (s 2(1) item 3) Sch 1 (item 9): 1 July 2013 (s 2(1) item 4) Sch 1 (item 10): 1 July 2014 (s 2(1) item 5) Sch 1 (item 11): 1 July 2015 (s 2(1) item 6) Remainder: 29 June 2011 (s 2(1) item 1)	Sch 1 (item 12)
as amended by				
Clean Energy (Excise Tariff Legislation Amendment) Act 2011	156, 2011	4 Dec 2011	Sch 2 (items 9–11): 1 July 2012 (s 2(1) item 3)	—
Excise Tariff Amendment (Condensate) Act 2011	134, 2011	24 Nov 2011	24 Nov 2011	Sch. 1 (item 5)
as amended by				
Tax and Superannuation Laws Amendment (2013 Measures No. 1) Act 2013	88, 2013	28 June 2013	Sch 7 (item 196): 24 Nov 2011 (s 2(1) item 20)	—
Clean Energy (Excise Tariff Legislation Amendment) Act 2011	156, 2011	4 Dec 2011	Sch 1: 1 July 2012 (s 2(1) item 2) Sch 2 (items 2–8): 1 July 2012 (s 2(1) item 3)	—
Petroleum Resource Rent Tax Assessment Amendment Act 2012	18, 2012	29 Mar 2012	Schedule 6 (item 7): 1 July 2012	—

Authorised Version C2018C00372 registered 14/09/2018

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2012 Measures No. 3) Act 2012	58, 2012	21 June 2012	Schedule 2 (items 4, 5): Royal Assent	Sch. 2 (item 5)
Clean Energy (Excise Tariff Legislation Amendment) Act 2012	81, 2012	28 June 2012	Sch 1 (items 2–9, 13): 1 July 2012 (s 2(1) items 3, 4, 8) Sch 1 (item 10): 1 July 2013 (s 2(1) item 5) Sch 1 (item 11): 1 July 2014 (s 2(1) item 6) Sch 1 (item 12): 1 July 2015 (s 2(1) item 7)	—
Excise Tariff Amendment (Per-tonne Carbon Price Equivalent) Act 2012	200, 2012	12 Dec 2012	Sch 1: 14 Dec 2012 (s 2(1) item 2) Remainder: 12 Dec 2012 (s 2(1) item 1)	—
Excise Tariff Amendment (Tobacco) Act 2014	9, 2014	18 Mar 2014	Sch 1 (items 1–9): 1 Dec 2013 (s 2(1) items 2, 3) Sch 1 (items 10–12): 1 July 2014 (s 2(1) item 4) Remainder: 18 Mar 2014 (s 2(1) item 1)	Sch 1 (items 3, 5)
Excise Tariff Amendment (Product Stewardship for Oil) Aust 2014	71, 2014	30 June 2014	Sch 1: 1 July 2014 (s 2(1) item 2) Remainder: 30 June 2014 (s 2(1) item 1)	Sch 1 (item 2)
Excise Tariff Amendment (Carbon Tax Repeal) Act 2014	87, 2014	17 July 2014	Sch 1 (items 1–8): 1 July 2014 (s 2(1) item 2) Remainder: 17 July 2014 (s 2(1) item 1)	Sch 1 (item 8)

Authorised Version C2018C00372 registered 14/09/2018

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Excise Tariff Amendment (Ethanol and Biodiesel) Act 2015	82, 2015	26 June 2015	Sch 1: 1 July 2015 (s 2(1) item 2) Remainder: 26 June 2015 (s 2(1) item 1)	Sch 1 (item 10)
Excise Tariff Amendment (Fuel Indexation) Act 2015	101, 2015	30 June 2015	Sch 1 (items 1–19): 10 Nov 2014 (s 2(1) item 2) Sch 1 (items 20–30): 1 Jan 2015 (s 2(1) item 3) Sch 1 (items 31, 32) and Sch 2: 1 July 2015 (s 2(1) items 4, 5) Remainder: 3 June 2015 (s 2(1) item 1)	Sch 1 (items 19, 30) and Sch 1 (item 32)
Acts and Instruments (Framework Reform) (Consequential Provisions) Act 2015	126, 2015	10 Sept 2015	Sch 1 (items 203–205): 5 Mar 2016 (s 2(1) item 2)	—
Excise Tariff Amendment (Tobacco) Act 2016	60, 2016	23 Sept 2016	Sch 1: 23 Sept 2016 (s 2(1) item 1)	—
Excise Tariff Amendment (Tobacco Duty Harmonisation) Act 2017	80, 2017	15 Aug 2017	31 Aug 2017 (s 2(1) item 1)	Sch 1 (item 6)
Legislation Amendment (Sunsetting Review and Other Measures) Act 2018	78, 2018	24 Aug 2018	Sch 2 (item 15): 25 Aug 2018 (s 2(1) item 5)	—

Authorised Version C2018C00372 registered 14/09/2018

Endnote 4—Amendment history

Provision affected	How affected
s 1	rs No 104, 1977
s 1A	ad No 39, 1985
	am No 85, 1995; No 25, 2001
s 2	am No 82, 1949; No 91, 1963
	rs No 164, 1979
	am No 189, 1985; No 150, 1987; No 75, 2006
s 3	rep No 80, 1950
	ad No 131, 1984
	am Nos 41 and 189, 1985; No 160, 1986; Nos 145 and 150, 1987; No 112, 1990; No 80, 1991; No 115, 1993; No 134, 1994; Nos 85 and 162, 1995; Nos 78 and 161, 1997; No 64, 1998; Nos 25 and 164, 2001; No 113, 2002; No 66, 2004; Nos 17 and 75, 2006; No 109, 2008; No 88, 2009; Nos 46, 67 and 156, 2011; Nos 18, 81 and 200, 2012; No 9 and 87, 2014; No 82, 2015
s 3A	ad No 134, 1994
	am No 85, 1995; No 64, 1998; No 164, 2001; No 58, 2006; No 88, 2009
s 5	am No 53, 1984; No 25, 2001
Note to s 5(1)	ad No 156, 2011
	am No 81, 2012; No 9, 2014
	rs No 87, 2014
	am No 9, 2014
s 5A	ad No 54, 1982
	am No 80, 1982
	rep No 104, 1987
s 5B	ad No 131, 1984
	am No 131, 1984; No 41, 1985; No 160, 1986; No 145, 1987; No 80, 1991; No 162, 1995; No 109, 2008
ss 5C, 5D	ad No 161, 1997
	rep No 75, 2006

Authorised Version C2018C00372 registered 14/09/2018

Endnote 4—Amendment history

Provision affected	How affected
s 6	rep No 80, 1950
	ad No 18, 1967
	am No 64, 1972; No 216, 1973; No 10, 1986
	rep No 9, 1993
s 6A	ad No 99, 1983
	am Nos 53 and 131, 1984; No 10, 1986; No 150, 1987; No 56, 1993; Nos 85 and 162, 1995; No 5, 1996; No 67, 2001; No 113, 2002; No 75, 2006; No 101, 2015
	rs No 9, 2014
s 6AAA	ad No 56, 1993
	am No 115, 1993; Nos 9 and 162, 1995
	rep No 75, 2006
	ad No 101, 2015
	am No 101, 2015
s 6AA	ad No 150, 1987
	am No 85, 1995
	rep No 164, 2001
	ad No 9, 2014
	am No 60, 2016; No 80, 2017
s 6AAB	ad No 80, 2017
s 6AB	ad No 150, 1987
	am No 112, 1990; No 78, 1997; No 25, 2001
	rs No 109, 2008
	am No 134, 2011
s 6AC	ad No 112, 1990
	am No 78, 1997
	rs No 109, 2008
s 6B	ad No 99, 1983
	am Nos 72 and 131, 1984; No 41, 1985; Nos 53 and 150, 1987; No 99, 1988; No 112, 1990; No 5, 1996; No 78, 1997; Nos 25 and 164, 2001; No 75, 2006; No 109, 2008
s 6C	ad No 131, 1984

Authorised Version C2018C00372 registered 14/09/2018

Provision affected	How affected
	am Nos 41 and 189, 1985; No 150, 1987; No 112, 1990; No 78, 1997; Nos 25 and 164, 2001; No 75, 2006; No 109, 2008
s 6CA	ad No 109, 2008
	am No 134, 2011; No 126, 2015; No 78, 2018
s 6D	ad No 41, 1985
	am No 189, 1985; No 150, 1987; No 112, 1990; No 78, 1997; No 25, 2001; No 75, 2006; No 109, 2008
s 6E	ad No 189, 1985
	am No 150, 1987
	rs No 164, 2001
	am No 109, 2008
s 6FAA	ad No 101, 2015
s 6FA	ad No 156, 2011
	am No 200, 2012
	rep No 87, 2014
s 6FB	ad No 156, 2011
	am No 200, 2012
	rep No 87, 2014
s 6FC	ad No 156, 2011
	rep No 87, 2014
s 6F	ad No 189, 1985
	am No 150, 1987
	rep No 78, 1997
s 6G	ad No 53, 1987
	rep No 77, 1989
	ad No 115, 1993
	am No 161, 1997; No 125, 2000; No 39, 2001; No 113, 2002; Nos 44 and 66, 2004; No 82, 2015; No 101, 2015
	rs No 75, 2006; No 67, 2011
s 6H	ad No 156, 2011
	rep No 81, 2012

Authorised Version C2018C00372 registered 14/09/2018

Endnote 4—Amendment history

Provision affected	How affected
	ad No 82, 2015
	am No 101, 2015
s 6J	ad No 82, 2015
	am No 101, 2015
s 7	rep No 75, 2006
	ad No 134, 2011
ss 8, 9	rep No 80, 1950
The Schedule	
Note 1 to The Schedule heading	ad No 156, 2011
Note 2 to The Schedule heading	ad No 156, 2011
	am No 81, 2012; No 9, 2014
	rs No 87, 2014
	am No 9, 2014

Authorised Version C2018C00372 registered 14/09/2018

Endnote 4—Amendment history

Provision affected	How affected
The Schedule	am 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 and 62, 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; No 104, 1975; 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 24, 45 and 54, 1982; Nos 27 and 99, 1983; Nos 53 and 72, 1984; No 131, 1984 (as am by No 41, 1985); Nos 39, 41 and 189, 1985; No 20, 1986 (as am by No 160, 1986); No 160, 1986; Nos 53, 76, 145 and 150, 1987; Nos 29 and 149, 1988; Nos 77 and 177, 1989; No 112, 1990; Nos 80 and 186, 1991; No 65, 1992 (as am by No 91, 1997); Nos 9, 56 and 115, 1993; Nos 62 and 134, 1994; Nos 9, 85 and 162, 1995; No 15, 1996; Nos 78, 135, 161, 169, 178, 182, 1997; No 64, 1998; Nos 99 and 146, 1999; Nos 68 and 104, 2000; Nos 25 and 39, 2001; Nos 108 and 113, 2002; Nos 44 and 66, 2004; No 75, 2006; No 109, 2008; No 73, 2009; Nos 76 and 84, 2010; No 46, 2011; No 67, 2011 (as am by No 156, 2011); No 156, 2011; No 58, 2012; No 81, 2012 ; No 9, 2014; No 71, 2014; No 87, 2014; No 82, 2015; No 101, 2015; No 80, 2017

Authorised Version C2018C00372 registered 14/09/2018