



# **Excise Tariff Amendment Act (No. 2) 2002**

**No. 108, 2002**

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

Note: An electronic version of this Act is available in SCALEplus  
(<http://scaleplus.law.gov.au/html/comact/browse/TOCN.htm>)



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

[Assented to 2 December 2002]

The Parliament of Australia enacts:

### **1 Short title**

This Act may be cited as the *Excise Tariff Amendment Act (No. 2)* 2002.

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## 2 Commencement

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, on the day or at the time specified in column 2 of the table.

| <b>Commencement information</b>   |  |                     |
|---|--|---------------------|
| <b>Column 1</b>   | <b>Column 2</b>  | <b>Column 3</b>     |
| <b>Provision(s)</b>   | <b>Commencement</b>  | <b>Date/Details</b> |
| 1. Sections 1 to 3 and anything in this Act not elsewhere covered by this table | The day on which this Act receives the Royal Assent                        | 2 December 2002     |
| 2. Schedule 1   | 7.30 pm (by legal time in the Australian Capital Territory) on 14 May 2002 | 14 May 2002         |

Note: This table relates only to the provisions of this Act as originally passed by the Parliament and assented to. It will not be expanded to deal with provisions inserted in this Act after assent.

- (2) Column 3 of the table is for additional information that is not part of this Act. This information may be included in any published version of this Act.

## 3 Schedule(s)

Each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

## **Schedule 1—Amendment to protect the revenue**

### ***Excise Tariff Act 1921***

#### **1 The Schedule (commencing note relating to the volume of alcohol contained in goods)**

Repeal the note, substitute:

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
- (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 77FB 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.

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*[Minister's second reading speech made in—  
House of Representatives on 26 September 2002  
Senate on 17 October 2002]*

(196/02)

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