



Excise Tariff Amendment Act (No. 2) 1986

No. 160 of 1986

An Act relating to Duties of Excise

[Assented to 18 December 1986]

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

PART I—PRELIMINARY

Short title

1. This Act may be cited as the *Excise Tariff Amendment Act (No. 2) 1986*.

Commencement

2. (1) Sections 1, 2, 3, 4, 5 and 16 shall come into operation on the day on which this Act receives the Royal Assent.

(2) Section 6 shall be deemed to have come into operation on 23 May 1985.

Excise Tariff Amendment (No. 2) No. 160, 1986

(3) Section 7 shall be deemed to have come into operation on 15 March 1986.

(4) Section 8 shall be deemed to have come into operation on 1 April 1986.

(5) Section 9 shall be deemed to have come into operation on 17 April 1986.

(6) Section 10 shall be deemed to have come into operation on 17 May 1986.

(7) Section 11 shall be deemed to have come into operation on 14 June 1986.

(8) Section 12 shall be deemed to have come into operation on 18 July 1986.

(9) Section 13 shall be deemed to have come into operation on 16 August 1986.

(10) Section 14 shall be deemed to have come into operation at the hour of 8 o'clock in the evening by standard time in the Australian Capital Territory on 19 August 1986.

(11) Section 15 shall be deemed to have come into operation on 13 September 1986.

(12) Part III shall be deemed to have come into operation at the hour of 8 o'clock in the evening by standard time in the Australian Capital Territory on 20 August 1985.

PART II—AMENDMENTS OF THE EXCISE TARIFF ACT 1921

Principal Act

3. The *Excise Tariff Act 1921*¹ is in this Part referred to as the Principal Act.

Interpretation

4. Section 3 of the Principal Act is amended by inserting after the definition of “delayed-entry oil rate” in sub-section (1) the following definition:

“‘excepted area’ means the adjacent area in respect of the Territory of Ashmore and Cartier Islands within the meaning of the *Petroleum (Submerged Lands) Act 1967*;”.

Petroleum

5. Section 5B of the Principal Act is amended by inserting after sub-section (4) the following sub-section:

“(4A) For the purposes of this Act, where stabilized oil is obtained from prescribed petroleum produced from the excepted area, that oil shall be taken to have been produced from that area.”.

Amendment of Schedule having effect from 23 May 1985

6. The Schedule to the Act is amended by omitting “sugar” from the definition of “Liqueur” and substituting “sugars”.

Amendments of Schedule having effect from 15 March 1986

7. The Schedule to the Principal Act is amended—

- (a) by omitting from sub-paragraph 11 (A) (3) (a) “\$0.07910” and substituting “\$0.13272”;
- (b) by omitting from sub-paragraph 11 (A) (3) (b) “\$0.09027” and substituting “\$0.15766”;
- (c) by omitting from paragraph 11 (B) (3) “\$0.09027” and substituting “\$0.15766”;
- (d) by omitting from paragraph 11 (C) (2) “\$0.09027” and substituting “\$0.15766”;
- (e) by omitting from sub-item 11 (D) “\$0.07514” and substituting “\$0.12608”;
- (f) by omitting sub-item 11 (E) and substituting the following sub-item:
 - “(E) Goods, as follows:

(1) Lighting kerosene	\$0.03270 per litre
(2) Power kerosene	\$0.03270 per litre
(3) Heating oil	\$0.03270 per litre
(4) Fuel oil	\$0.03270 per litre
(5) Automotive diesel oil	\$0.15766 per litre
(6) Industrial diesel fuel	\$0.15766 per litre
(7) Marine diesel fuel	\$0.15766 per litre”; and
- (g) by omitting from sub-item 11 (F) “\$0.09027” and substituting “\$0.15766”.

Amendment of Schedule having effect from 1 April 1986

8. The Schedule to the Principal Act is amended by omitting from paragraph 17 (C) (2) “\$50.36” and substituting “\$50.77”.

Amendments of Schedule having effect from 17 April 1986

9. The Schedule to the Principal Act is amended—

- (a) by omitting from sub-paragraph 11 (A) (3) (a) “\$0.13272” and substituting “\$0.15479”;
- (b) by omitting from sub-paragraph 11 (A) (3) (b) “\$0.15766” and substituting “\$0.18388”;
- (c) by omitting from paragraph 11 (B) (3) “\$0.15766” and substituting “\$0.18388”;
- (d) by omitting from paragraph 11 (C) (2) “\$0.15766” and substituting “\$0.18388”;
- (e) by omitting from sub-item 11 (D) “\$0.12608” and substituting “\$0.14705”;
- (f) by omitting sub-item 11 (E) and substituting the following sub-item:

Excise Tariff Amendment (No. 2) No. 160, 1986

“(E) Goods, as follows:

(1) Lighting kerosene	\$0.03814 per litre
(2) Power kerosene	\$0.03814 per litre
(3) Heating oil	\$0.03814 per litre
(4) Fuel oil	\$0.03814 per litre
(5) Automotive diesel oil	\$0.18388 per litre
(6) Industrial diesel fuel	\$0.18388 per litre
(7) Marine diesel fuel	\$0.18388 per litre”; and

- (g) by omitting from sub-item 11 (F) “\$0.15766” and substituting “\$0.18388”.

Amendments of Schedule having effect from 17 May 1986

10. The Schedule to the Principal Act is amended—

- (a) by omitting from sub-paragraph 11 (A) (3) (a) “\$0.15479” and substituting “\$0.16163”;
- (b) by omitting from sub-paragraph 11 (A) (3) (b) “\$0.18388” and substituting “\$0.19200”;
- (c) by omitting from paragraph 11 (B) (3) “\$0.18388” and substituting “\$0.19200”;
- (d) by omitting from paragraph 11 (C) (2) “\$0.18388” and substituting “\$0.19200”;
- (e) by omitting from sub-item 11 (D) “\$0.14705” and substituting “\$0.15354”;
- (f) by omitting sub-item 11 (E) and substituting the following sub-item:

“(E) Goods, as follows:

(1) Lighting kerosene	\$0.03982 per litre
(2) Power kerosene	\$0.03982 per litre
(3) Heating oil	\$0.03982 per litre
(4) Fuel oil	\$0.03982 per litre
(5) Automotive diesel oil	\$0.19200 per litre
(6) Industrial diesel fuel	\$0.19200 per litre
(7) Marine diesel fuel	\$0.19200 per litre”; and

- (g) by omitting from sub-item 11 (F) “\$0.18388” and substituting “\$0.19200”.

Amendments of Schedule having effect from 14 June 1986

11. The Schedule to the Principal Act is amended—

- (a) by omitting from sub-paragraph 11 (A) (3) (a) “\$0.16163” and substituting “\$0.15845”;
- (b) by omitting from sub-paragraph 11 (A) (3) (b) “\$0.19200” and substituting “\$0.18822”;
- (c) by omitting from paragraph 11 (B) (3) “\$0.19200” and substituting “\$0.18822”;
- (d) by omitting from paragraph 11 (C) (2) “\$0.19200” and substituting “\$0.18822”;
- (e) by omitting from sub-item 11 (D) “\$0.15354” and substituting “\$0.15052”;

Excise Tariff Amendment (No. 2) No. 160, 1986

- (f) by omitting sub-item 11 (E) and substituting the following sub-item:

“(E) Goods, as follows:

(1) Lighting kerosene	\$0.03904 per litre
(2) Power kerosene	\$0.03904 per litre
(3) Heating oil	\$0.03904 per litre
(4) Fuel oil	\$0.03904 per litre
(5) Automotive diesel oil	\$0.18822 per litre
(6) Industrial diesel fuel	\$0.18822 per litre
(7) Marine diesel fuel	\$0.18822 per litre”; and

- (g) by omitting from sub-item 11 (F) “\$0.19200” and substituting “\$0.18822”.

Amendments of Schedule having effect from 18 July 1986

12. The Schedule to the Principal Act is amended—

- (a) by omitting from sub-paragraph 11 (A) (3) (a) “\$0.15845” and substituting “\$0.16197”;
- (b) by omitting from sub-paragraph 11 (A) (3) (b) “\$0.18822” and substituting “\$0.19240”;
- (c) by omitting from paragraph 11 (B) (3) “\$0.18822” and substituting “\$0.19240”;
- (d) by omitting from paragraph 11 (C) (2) “\$0.18822” and substituting “\$0.19240”;
- (e) by omitting from sub-item 11 (D) “\$0.15052” and substituting “\$0.15386”;
- (f) by omitting sub-item 11 (E) and substituting the following sub-item:

“(E) Goods, as follows:

(1) Lighting kerosene	\$0.03991 per litre
(2) Power kerosene	\$0.03991 per litre
(3) Heating oil	\$0.03991 per litre
(4) Fuel oil	\$0.03991 per litre
(5) Automotive diesel oil	\$0.19240 per litre
(6) Industrial diesel fuel	\$0.19240 per litre
(7) Marine diesel fuel	\$0.19240 per litre”; and

- (g) by omitting from sub-item 11 (F) “\$0.18822” and substituting “\$0.19240”.

Amendments of Schedule having effect from 16 August 1986

13. The Schedule to the Principal Act is amended—

- (a) by omitting from sub-paragraph 11 (A) (3) (a) “\$0.16197” and substituting “\$0.17581”;
- (b) by omitting from sub-paragraph 11 (A) (3) (b) “\$0.19240” and substituting “\$0.20884”;
- (c) by omitting from paragraph 11 (B) (3) “\$0.19240” and substituting “\$0.20884”;
- (d) by omitting from paragraph 11 (C) (2) “\$0.19240” and substituting “\$0.20884”;
- (e) by omitting from sub-item 11 (D) “\$0.15386” and substituting “\$0.16700”;

Excise Tariff Amendment (No. 2) No. 160, 1986

- (f) by omitting sub-item 11 (E) and substituting the following sub-item:
- | | |
|----------------------------|---------------------------|
| “(E) Goods, as follows: | |
| (1) Lighting kerosene | \$0.04332 per litre |
| (2) Power kerosene | \$0.04332 per litre |
| (3) Heating oil | \$0.04332 per litre |
| (4) Fuel oil | \$0.04332 per litre |
| (5) Automotive diesel oil | \$0.20884 per litre |
| (6) Industrial diesel fuel | \$0.20884 per litre |
| (7) Marine diesel fuel | \$0.20884 per litre”; and |
- (g) by omitting from sub-item 11 (F) “\$0.19240” and substituting “\$0.20884”.

Amendments of Schedule having effect from 8 p.m. on 19 August 1986

14. The Schedule to the Principal Act is amended—

- (a) by omitting from item 6 “\$32.60” and substituting “\$37.26”;
- (b) by omitting from sub-paragraph 11 (A) (3) (a) “\$0.17581” and substituting “\$0.20107”;
- (c) by omitting from sub-paragraph 11 (A) (3) (b) “\$0.20884” and substituting “\$0.23884”;
- (d) by omitting from paragraph 11 (B) (3) “\$0.20884” and substituting “\$0.23884”;
- (e) by omitting from paragraph 11 (C) (2) “\$0.20884” and substituting “\$0.23884”;
- (f) by omitting from sub-item 11 (D) “\$0.16700” and substituting “\$0.19099”;
- (g) by omitting sub-item 11 (E) and substituting the following sub-item:
- | | |
|----------------------------|---------------------------|
| “(E) Goods, as follows: | |
| (1) Lighting kerosene | \$0.04954 per litre |
| (2) Power kerosene | \$0.04954 per litre |
| (3) Heating oil | \$0.04954 per litre |
| (4) Fuel oil | \$0.04954 per litre |
| (5) Automotive diesel oil | \$0.23884 per litre |
| (6) Industrial diesel fuel | \$0.23884 per litre |
| (7) Marine diesel fuel | \$0.23884 per litre”; and |
- (h) by omitting from sub-item 11 (F) “\$0.20884” and substituting “\$0.23884”.

Amendments of Schedule having effect from 13 September 1986

15. The Schedule to the Principal Act is amended—

- (a) by omitting from sub-paragraph 11 (A) (3) (a) “\$0.20107” and substituting “\$0.16993”;
- (b) by omitting from sub-paragraph 11 (A) (3) (b) “\$0.23884” and substituting “\$0.20185”;
- (c) by omitting from paragraph 11 (B) (3) “\$0.23884” and substituting “\$0.20185”;
- (d) by omitting from paragraph 11 (C) (2) “\$0.23884” and substituting “\$0.20185”;

Excise Tariff Amendment (No. 2) No. 160, 1986

- (e) by omitting from sub-item 11 (D) "\$0.19099" and substituting "\$0.16141";
- (f) by omitting sub-item 11 (E) and substituting the following sub-item:
 - "(E) Goods, as follows:

(1) Lighting kerosene	\$0.04187 per litre
(2) Power kerosene	\$0.04187 per litre
(3) Heating oil	\$0.04187 per litre
(4) Fuel oil	\$0.04187 per litre
(5) Automotive diesel oil	\$0.20185 per litre
(6) Industrial diesel fuel	\$0.20185 per litre
(7) Marine diesel fuel	\$0.20185 per litre

"; and
- (g) by omitting from sub-item 11 (F) "\$0.23884" and substituting "\$0.20185".

Amendments of Schedule having effect from Royal Assent

16. The Schedule to the Principal Act is amended—

- (a) by omitting from sub-item 17 (A) "Stabilized crude petroleum oil" and substituting "Stabilized crude petroleum oil, other than stabilized crude petroleum oil produced from the excepted area";
- (b) by omitting from sub-item 17 (B) "naturally occurring petroleum gas" and substituting "naturally occurring petroleum gas, other than naturally occurring petroleum gas produced from the excepted area"; and
- (c) by omitting from sub-item 17 (C) "or from naturally occurring petroleum gas" and substituting ", other than unstabilized crude petroleum oil produced from the excepted area, or from naturally occurring petroleum gas, other than naturally occurring petroleum gas produced from the excepted area".

PART III—AMENDMENT OF THE EXCISE TARIFF AMENDMENT ACT 1986

Principal Act

17. The *Excise Tariff Amendment Act 1986*² is in this Part referred to as the Principal Act.

Amendment of Schedule having effect from 8 p.m. on 20 August 1985

18. Section 4 of the Principal Act is amended by omitting "\$27.60" and substituting "\$25.92".

NOTES

1. No. 26, 1921, as amended. For previous amendments, see No. 28, 1924; No. 28, 1926; No. 4, 1928; Nos. 20 and 21, 1933; No. 17, 1936; Nos. 24 and 70, 1938; Nos. 29, 54 and 65, 1939; Nos. 3, 4, 14 and 93, 1948; Nos. 77 and 82, 1949; Nos. 61, 62 and 80, 1950; No. 83, 1952; No. 78, 1953; Nos. 16, 59 and 87, 1956; No. 82, 1957; No. 19, 1958; Nos. 26, 65 and 66, 1959; Nos. 26 and 57, 1960; Nos. 21 and 55, 1961; No. 73, 1962; Nos. 41 and 91, 1963; No. 125, 1964; Nos. 83 and 140, 1965;

Excise Tariff Amendment (No. 2) No. 160, 1986

NOTES—continued

Nos. 18 and 82, 1967; Nos. 74 and 75, 1968; Nos. 5 and 33, 1969; No. 81, 1970; No. 108, 1971; Nos. 22, 64 and 119, 1972; Nos. 20, 23, 146 and 216, 1973; No. 121, 1974; Nos. 104 and 136, 1977; Nos. 48 and 184, 1978; Nos. 81, 83 and 164, 1979; Nos. 43, 44, 45 and 122, 1980; No. 50, 1981; Nos. 45, 54 and 80, 1982; Nos. 27 and 99, 1983; Nos. 53, 72 and 131, 1984; Nos. 41 and 189, 1985; and No. 20, 1986.

2. No. 20, 1986.

[*Minister's second reading speech made in—
House of Representatives on 15 October 1986
Senate on 13 November 1986*]