



Excise Tariff Amendment Act 1993

No. 9 of 1993

An Act relating to duties of excise

[Assented to 27 May 1993]

The Parliament of Australia enacts:

Short title etc.

- 1.(1) This Act may be cited as the *Excise Tariff Amendment Act 1993*.
- (2) In this Act, “**Principal Act**” means the *Excise Tariff Act 1921*¹.

Commencement

- 2.(1) Sections 1, 2, 3 and 4 commence on the day on which this Act receives the Royal Assent.
- (2) Section 5 is taken to have commenced on 7 May 1992.
- (3) Section 6 is taken to have commenced on 19 August 1992.
- (4) Section 7 is taken to have commenced on 2 February 1993.

Repeal of section 6

3. Section 6 of the Principal Act is repealed.

Excise Tariff Amendment No. 9, 1993

Repeal of subitem 17(C)(2)

4. Subitem 17(C)(2) of the Schedule to the Principal Act is repealed.

Amendment of Schedule having effect from 7 May 1992

5. The Schedule to the Principal Act is amended by omitting subparagraph 11(A)(3)(a) and substituting the following subparagraph:

“11(A)(3)(a) -- For use in aircraft \$0.26480 per litre”.

Amendments of Schedule having effect from 19 August 1992

6. The Schedule to the Principal Act is amended:

(a) by omitting item 6 and substituting the following item:

“6. Tobacco (other than tobacco \$57.50 per kilogram”;
delivered under item 8 or item
9A of this Schedule)

(b) by omitting item 7 and substituting the following item:

“7. Cigars (other than cigars \$57.50 per kilogram”;
delivered under item 9A of
this Schedule)

(c) by omitting item 8 and substituting the following item:

“8. Cigarettes (other than cigarettes \$57.50 per kilogram”;
delivered under item 9A of this
Schedule); fine-cut tobacco
suitable for the manufacture of
cigarettes (other than goods
delivered under item 6 or item
9A of this Schedule)

(d) by omitting subparagraph 11(A)(3)(a) and substituting the following subparagraph:

“11(A)(3)(a) -- For use in aircraft \$0.25380 per litre”.

Amendments of Schedule having effect from 2 February 1993

7. The Schedule to the Principal Act is amended:

(a) by omitting item 6 and substituting the following item:

“6. Tobacco (other than tobacco \$57.67 per kilogram”;
delivered under item 8 or
item 9A of this Schedule)

(b) by omitting item 7 and substituting the following item:

“7. Cigars (other than cigars \$57.67 per kilogram”;
delivered under item 9A of
this Schedule)

(c) by omitting item 8 and substituting the following item:

“8. Cigarettes (other than cigarettes \$57.67 per kilogram”;
delivered under item 9A of this
Schedule); fine-cut tobacco
suitable for the manufacture of
cigarettes (other than goods
delivered under item 6 or item
9A of this Schedule)

Excise Tariff Amendment No. 9, 1993

(d) by omitting subparagraph 11(A)(3)(a) and substituting the following subparagraph:

“11(A)(3)(a) -- For use in aircraft \$0.25456 per litre”.

NOTE

1. No. 26, 1921, as amended. For previous amendments, see No. 28, 1924; No. 28, 1926; No. 4, 1928; Nos. 20 and 21, 1933; No. 17, 1936; Nos. 24 and 70, 1938; Nos. 29, 54 and 65, 1939; Nos. 3, 4, 14 and 93, 1948; Nos. 77 and 82, 1949; Nos. 61, 62 and 80, 1950; No. 83, 1952; No. 78, 1953; Nos. 16, 59 and 87, 1956; No. 82, 1957; No. 19, 1958; Nos. 26, 65 and 66, 1959; Nos. 26 and 57, 1960; Nos. 21 and 55, 1961; No. 73, 1962; Nos. 41 and 91, 1963; No. 125, 1964; Nos. 83 and 140, 1965; Nos. 18 and 82, 1967; Nos. 74 and 75, 1968; Nos. 5 and 33, 1969; No. 81, 1970; No. 108, 1971; Nos. 22, 64 and 119, 1972; Nos. 20, 23, 146 and 216, 1973; No. 121, 1974; Nos. 104 and 136, 1977; Nos. 48 and 184, 1978; Nos. 81, 83 and 164, 1979; Nos. 43, 44, 45 and 122, 1980; No. 50, 1981; Nos. 45, 54 and 80, 1982; Nos. 27 and 99, 1983; Nos. 53, 72 and 131, 1984; Nos. 41 and 189, 1985; Nos. 20 and 160, 1986; Nos. 53 and 150, 1987; Nos. 29, 99 and 149, 1988; Nos. 77 and 177, 1989; No. 112, 1990; Nos. 80 and 186, 1991; and No. 65, 1992.

[*Minister's second reading speech made in—
House of Representatives on 5 May 1993
Senate on 20 May 1993*]