**Excise Tariff Amendment Act 1996**

**No. 5, 1996**

**An Act to amend the** Excise Tariff Act 1921

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An Act to amend the ***Excise Tariff Act 1921***

[Assented to 6 June 1996]

The Parliament of Australia enacts:

1 Short title

This Act may be cited as the Excise Tariff Amendment Act 1996.

2 Commencement

(1) Subject to subsection (2), this Act commences on the day on which it receives the Royal Assent.

(2) Item 2 of Schedule 1 is taken to have commenced on 1 July 1983.

3. Schedule(s)

Subject to section 2, each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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 of the Excise Tariff Act 1921**

**1 Subsection 6A (2)**

After “him”, insert “or her”.

**2 Subsection 6B (1), (definition of** prescribed division)

Repeal the definition, substitute:

**prescribed division**,in relation to a financial year, means one of 36 divisions in that year made up of:

(a) 3 divisions each of 10 days for the months of September, November, April and June; and

(b) 2 divisions each of 10 days and a third of 11 days for the months of July, August, October, December, January, March and May; and

(c) 2 divisions each of 10 days and a third of 8 or 9 days, as the case requires, for the month of February.

[Minister’s second reading speech made in—

House of Representatives on 1 May 1996

Senate on 9 May 1996]