



# **Excise Tariff Amendment Act 1996**

**No. 5, 1996**

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

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# Excise Tariff Amendment Act 1996

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Subject to section 2, each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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