



Excise Tariff Amendment (Product Stewardship for Oil) Act 2014

No. 71, 2014

**An Act to amend the law relating to excise tariffs,
and for related purposes**

Note: An electronic version of this Act is available in ComLaw (<http://www.comlaw.gov.au/>)

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No. 71, 2014

An Act to amend the law relating to excise tariffs, and for related purposes

[Assented to 30 June 2014]

The Parliament of Australia enacts:

1 Short title

This Act may be cited as the *Excise Tariff Amendment (Product Stewardship for Oil) Act 2014*.

2 Commencement

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provision(s)	Commencement	Date/Details
1. Sections 1 to 3 and anything in this Act not elsewhere covered by this table	The day this Act receives the Royal Assent.	30 June 2014
2. Schedule 1	1 July 2014.	1 July 2014

Note: This table relates only to the provisions of this Act as originally enacted. It will not be amended to deal with any later amendments of this Act.

- (2) Any information in column 3 of the table is not part of this Act. Information may be inserted in this column, or information in it may be edited, 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Each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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—Amendments

Excise Tariff Act 1921

1 Schedule (table subitems 15.1, 15.2, 15.3 and 15.4, column headed “Rate of Duty”)

Omit “\$0.05449”, substitute “\$0.085”.

2 Application of amendments

- (1) The amendments made by this Schedule apply to goods manufactured or produced in Australia on or after the day this Schedule commences and goods for which all the following conditions are met:
 - (a) the goods were manufactured or produced in Australia before that day;
 - (b) on that day, the goods either:
 - (i) were subject to the CEO’s control; or
 - (ii) were in the stock, custody or possession of, or belonged to, a manufacturer or producer of the goods; and
 - (c) no duty of excise had been paid on the goods before that day.
- (2) This item has effect despite subsection 5(2) of the *Excise Tariff Act 1921*.

[*Minister’s second reading speech made in—
House of Representatives on 29 May 2014
Senate on 16 June 2014*]

(118/14)
