



Excise Tariff Amendment (Carbon Tax Repeal) Act 2014

No. 87, 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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Excise Tariff Amendment (Carbon Tax Repeal) Act 2014

No. 87, 2014

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

[Assented to 17 July 2014]

The Parliament of Australia enacts:

1 Short title

This Act may be cited as the *Excise Tariff Amendment (Carbon Tax Repeal) 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.	17 July 2014
2. Schedule 1	At the same time as Part 1 of Schedule 1 to the <i>Clean Energy Legislation (Carbon Tax Repeal) Act 2014</i> commences.	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Note: This table relates only to the provisions of this Act as originally enacted.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Each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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 Subsection 3(1) (definition of *per-tonne carbon price equivalent*)

Repeal the definition.

2 Subsection 5(1) (note)

Repeal the note, substitute:

Note: Section 6A effectively changes certain rates of duty that appear on the face of the Schedule.

3 Sections 6FA, 6FB and 6FC

Repeal the sections.

4 Schedule (note 2 to Schedule heading)

Repeal the note, substitute:

Note 2: Section 6A effectively changes certain rates of duty that appear on the face of this Schedule, especially in items 1, 2, 3 and 5.

5 Schedule (table heading)

Repeal the heading, substitute:

Excise duties (subject to section 6A)

6 Schedule (cell at table subitem 10.6, column headed “Rate of Duty”)

Repeal the cell, substitute:

\$0.03556 per litre

7 Schedule (cell at table subitem 10.17, column headed “Rate of Duty”)

Repeal the cell, substitute:

\$0.03556 per litre

8 Application

The amendments made by this Schedule apply in relation to goods that are entered for home consumption after the commencement of this item.

*[Minister's second reading speech made in—
House of Representatives on 14 July 2014
Senate on 15 July 2014]*

(173/14)
