



Excise Tariff Amendment (Collecting Tobacco Duties at Manufacture) Act 2018

No. 137, 2018

An Act to amend the *Excise Tariff Act 1921*, and for related purposes

Note: An electronic version of this Act is available on the Federal Register of Legislation (<https://www.legislation.gov.au/>)

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No. 137, 2018

An Act to amend the *Excise Tariff Act 1921*, and for related purposes

[Assented to 29 November 2018]

The Parliament of Australia enacts:

1 Short title

This Act is the *Excise Tariff Amendment (Collecting Tobacco Duties at Manufacture) Act 2018*.

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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
Provisions	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.	29 November 2018
2. Schedule 1	At the same time as Schedule 3 to the <i>Treasury Laws Amendment (Black Economy Taskforce Measures No. 2) Act 2018</i> commences. However, the provisions do not commence at all if that Schedule does not commence.	1 January 2019

Note: This table relates only to the provisions of this Act as originally enacted.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 Schedules

Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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)

Insert:

blended tobacco goods has the meaning given by subsection 6AAC(1).

2 After section 6AAB

Insert:

6AAC Duty payable on blended tobacco goods

- (1) Work out the duty payable under this Act on goods (the *blended tobacco goods*) that would, apart from this section, be classified to subitem 5.1 or 5.5 of the Schedule and that consist of constituents that are classified to either of those subitems, or to subitem 5.8 of the Schedule because of a previous operation of this section, as follows:

Method statement

- Step 1. Work out the amount of duty that would, apart from this section, be payable on the blended tobacco goods.
- Step 2. Add up the amount of duty previously payable on each constituent that is classified to subitem 5.1, 5.5 or 5.8 of the Schedule.
- Step 3. Subtract the result of step 2 from the result of step 1.
- Step 4. The duty payable on the blended tobacco goods is:
- (a) the result of step 3; or
 - (b) if the result of step 3 is less than zero—zero.

- (2) If a constituent of the blended tobacco goods was imported, assume for the purposes of subsection (1) that:
- (a) the constituent was manufactured in Australia when it was imported; and
 - (b) if customs duty was paid on the constituent—there was a payment of Excise duty equal to the lesser of the following amounts (or either of them if they are equal):
 - (i) the amount of Excise duty that would have been payable on the constituent had it been manufactured in Australia when it was imported;
 - (ii) the amount of the customs duty paid.

3 Section 6G (heading)

Before “**blended goods**”, insert “**certain fuel**”.

4 Schedule (cell at table subitem 5.5, column headed “Description of goods”)

Repeal the cell, substitute:

Either:

- (a) not in stick form; or
- (b) in stick form exceeding in weight 0.8 grams per stick actual tobacco content

5 Schedule (at the end of table item 5)

Add:

5.8	Blended tobacco goods	The amount of duty worked out under section 6AAC
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6 Application of amendments

The amendments made by this Schedule apply in relation to tobacco goods manufactured on or after 1 July 2019.

*[Minister's second reading speech made in—
House of Representatives on 20 September 2018
Senate on 18 October 2018]*

(202/18)

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