



Excise Tariff Amendment (Cost of Living Support) Act 2022

No. 15, 2022

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. 15, 2022

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

[Assented to 31 March 2022]

The Parliament of Australia enacts:

1 Short title

This Act is the *Excise Tariff Amendment (Cost of Living Support) Act 2022*.

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. The whole of this Act | The day this Act receives the Royal Assent. | 31 March 2022 |

Note: This table relates only to the provisions of this Act as originally enacted.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Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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 After section 6J

Insert:

6K Temporary reduction—CPI indexed fuel rates

Temporary rate reduction

- (1) Despite any other provision of this Act, each CPI indexed fuel rate is, during a rate reduction period, a rate equal to 50% of the rate that it would have been during that period apart from this section (including because of the operation of section 6A).

Note: For *CPI indexed fuel rate* and *rate reduction period*, see subsection (8).

- (2) An amount worked out under subsection (1) is to be rounded to 3 decimal places (rounding up if the next decimal place is 5 or more).
- (3) A CPI indexed fuel rate that applies under subsection (1) during a rate reduction period applies to:
- (a) goods manufactured or produced in Australia during that period; and
 - (b) goods manufactured or produced in Australia before the start of that period if:
 - (i) at the start of the period, the goods were either subject to the CEO's control, or were in the stock, custody or possession of, or belonged to, a manufacturer or producer of the goods; and
 - (ii) no duty of excise had been paid on the goods before the start of the period.
- (4) Subsection (3) has effect despite subsection 5(2).

Restoration of rates

- (5) This Act has effect as if, on 29 September 2022, each CPI indexed fuel rate is a rate equal to the rate that it would have been on the August adjustment day apart from subsection (1) (including because of the operation of section 6A).

Note 1: For **August adjustment day**, see subsection (8).

Note 2: A rate that applies under this subsection is subject to later indexation under section 6A.

- (6) A CPI indexed fuel rate that applies under subsection (5) applies to:
- (a) goods manufactured or produced in Australia on or after 29 September 2022; and
 - (b) goods manufactured or produced in Australia before 29 September 2022 if:
 - (i) on 29 September 2022, the goods were either subject to the CEO's control, or were in the stock, custody or possession of, or belonged to, a manufacturer or producer of the goods; and
 - (ii) no duty of excise had been paid on the goods before 29 September 2022.

- (7) Subsection (6) has effect despite subsection 5(2).

Definitions

- (8) In this section:

August adjustment day means the following:

- (a) 1 August 2022, unless paragraph (b) applies;
- (b) if, in relation to the indexation day that is 1 August 2022, the replacement under section 6A of a rate of duty happens on another day in accordance with subsection 6A(5)—that other day.

CPI indexed fuel rate means a rate covered by paragraph (b) or (c) of the definition of **CPI indexed rate** in subsection 6A(10).

rate reduction period: each of the following is a **rate reduction period**:

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- (a) the period beginning on 30 March 2022 and ending at the end of the day before the August adjustment day;
 - (b) the period beginning on the August adjustment day and ending at the end of 28 September 2022.

6L Temporary reduction—rates of duty payable under item 15 of the Schedule

Temporary rate reduction

- (1) This Act has effect as if on 30 March 2022:
 - (a) the rates of duty under subitems 15.1 and 15.2 of the Schedule are \$0.043 per litre; and
 - (b) the rates of duty under subitems 15.3 and 15.4 of the Schedule are \$0.043 per kilogram.
- (2) A rate of duty that applies under subsection (1) applies to:
 - (a) goods manufactured or produced in Australia on or after 30 March 2022; and
 - (b) goods manufactured or produced in Australia before 30 March 2022 if:
 - (i) on 30 March 2022, the goods were either subject to the CEO's control, or were in the stock, custody or possession of, or belonged to, a manufacturer or producer of the goods; and
 - (ii) no duty of excise had been paid on the goods before 30 March 2022.
- (3) Subsection (2) has effect despite subsection 5(2).

Restoration of rates

- (4) This Act has effect as if on 29 September 2022:
 - (a) the rates of duty under subitems 15.1 and 15.2 of the Schedule are \$0.085 per litre; and
 - (b) the rates of duty under subitems 15.3 and 15.4 of the Schedule are \$0.085 per kilogram.
- (5) A rate of duty that applies under subsection (4) applies to:

- (a) goods manufactured or produced in Australia on or after 29 September 2022; and
 - (b) goods manufactured or produced in Australia before 29 September 2022 if:
 - (i) on 29 September 2022, the goods were either subject to the CEO's control, or were in the stock, custody or possession of, or belonged to, a manufacturer or producer of the goods; and
 - (ii) no duty of excise had been paid on the goods before 29 September 2022.
- (6) Subsection (5) has effect despite subsection 5(2).
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*[Minister's second reading speech made in—
House of Representatives on 30 March 2022
Senate on 30 March 2022]*

(48/22)
