



Excise Tariff Amendment (2009 Measures No. 1) Act 2009

No. 73, 2009

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

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

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

[Assented to 27 August 2009]

The Parliament of Australia enacts:

1 Short title

This Act may be cited as the *Excise Tariff Amendment (2009
Measures No. 1) Act 2009*.

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 on which this Act receives the Royal Assent.	27 August 2009
2. Schedule 1	27 April 2008.	27 April 2008
3. Schedule 2	At the same time as Schedule 2 to the <i>Customs Tariff Amendment (2009 Measures No. 1) Act 2009</i> commences.	28 August 2009

Note: This table relates only to the provisions of this Act as originally passed by both Houses of the Parliament and assented to. It will not be expanded to deal with provisions inserted in this Act after assent.

- (2) Column 3 of the table contains additional information that is not part of this Act. Information in this column may be added to or 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Each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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—Ready-to-drink beverages

Excise Tariff Act 1921

1 Schedule (cell at table item 2, column headed “Rate of Duty”)

Repeal the cell, substitute:

\$66.67 per litre of
alcohol

Schedule 2—Beer

Excise Tariff Act 1921

1 Schedule (definition of *Beer*)

Repeal the definition, substitute:

beer means a brewed beverage that:

- (a) is the product of the yeast fermentation of an aqueous extract, being predominantly an aqueous extract of cereals:
 - (i) whether the cereals are malted or unmalted; and
 - (ii) whether or not the aqueous extract contains other sources of carbohydrates; and
- (b) contains:
 - (i) hops, or extracts of hops, such that the beverage has international bitterness units of not less than 4.0; or
 - (ii) other bitters such that the beverage has a bitterness comparable to that of a beverage mentioned in subparagraph (i); and
- (c) contains not more than 4.0% by weight of sugars; and
- (d) has not had added to it, at any time, artificial sweetener; and
- (e) may have had added to it, at any time, other substances, including flavours, but only if, in the case of substances that contain alcohol (other than spirit distilled from beer), the alcohol did not add more than 0.5% to the total volume of the final beverage; and
- (f) may have had added to it, at any time, spirit distilled from beer, but only if that spirit did not add more than 0.5% to the total volume of the final beverage; and
- (g) contains more than 1.15% by volume of alcohol.

2 Schedule (the definitions)

Insert:

sugar means:

- (a) monosaccharide; or
- (b) disaccharide.

3 Application

The amendments of the *Excise Tariff Act 1921* made by this Schedule apply in relation to beverages manufactured or produced on or after the commencement of this item.

[*Minister's second reading speech made in—
House of Representatives on 22 June 2009
Senate on 23 June 2009*]