



Excise Tariff Amendment Act 2020

No. 85, 2020

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. 85, 2020

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

[Assented to 7 September 2020]

The Parliament of Australia enacts:

1 Short title

This Act is the *Excise Tariff Amendment Act 2020*.

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 after this Act receives the Royal Assent.	8 September 2020

Note: This table relates only to the provisions of this Act as originally enacted.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Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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 Schedule (table item 15 to subitem 15.4)

Repeal the item and subitems, substitute:

15	Goods as follows, other than: (a) diesel; and (b) blends of diesel and any other goods; and (c) goods for use as a fuel; and (d) goods ordinarily used as a fuel; and (e) exempt oils and hydraulic fluids; and (f) any other goods prescribed for the purposes of this paragraph	
15.1	Either: (a) petroleum-based oils that are lubricant/fluid/oil products; or (b) the synthetic equivalents of such oils; but not greases	\$0.085 per litre
15.2	Either: (a) petroleum-based oils that are lubricant/fluid/oil products or greases; or (b) synthetic equivalents of such oils; recycled for use as oils that are lubricant/fluid/oil products but not recycled for use as greases	\$0.085 per litre
15.3	Petroleum-based greases and their synthetic equivalents	\$0.085 per kilogram

Schedule 1 Amendments

15.4	Either: (a) petroleum-based oils that are lubricant/fluid/oil products or greases; or (b) synthetic equivalents of such oils; recycled for use as greases	\$0.085 per kilogram
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2 Application provisions

- (1) The amendment made by this Schedule applies in relation to goods entered for home consumption on or after the day the Bill for this Act was introduced into the House of Representatives.
- (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 14 May 2020
Senate on 25 August 2020*]

(32/20)
