





# **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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## Contents

1	Short title.....	1
2	Commencement.....	2
3	Schedules.....	2
	<b>Schedule 1—Amendments</b>	<b>3</b>
	<i>Excise Tariff Act 1921</i>	3





# Excise Tariff Amendment (Cost of Living Support) Act 2022

No. 15, 2022

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## 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*.

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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.

<b>Commencement information</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Provisions</b>	<b>Commencement</b>	<b>Date/Details</b>
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Note: This table relates only to the provisions of this Act as originally enacted.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Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

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## 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)

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