

EXPOSURE DRAFT

2016-2017-2018

The Parliament of the
Commonwealth of Australia

HOUSE OF REPRESENTATIVES

EXPOSURE DRAFT

**Excise Amendment (2018 Measures No.
#) Bill 2018**

No. , 2018

(Treasury)

**A Bill for an Act to amend the *Excise Act 1901*, and
for related purposes**

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Contents

1	Short title.....	1
2	Commencement.....	1
3	Schedules.....	2
	Schedule 1—Amendments	3
	<i>Excise Act 1901</i>	<i>3</i>

EXPOSURE DRAFT

1 **A Bill for an Act to amend the *Excise Act 1901*, and**
2 **for related purposes**

3 The Parliament of Australia enacts:

4 **1 Short title**

5 This Act is the *Excise Amendment (2018 Measures No. #) Act*
6 2018.

7 **2 Commencement**

8 (1) Each provision of this Act specified in column 1 of the table
9 commences, or is taken to have commenced, in accordance with
10 column 2 of the table. Any other statement in column 2 has effect
11 according to its terms.
12

EXPOSURE DRAFT

Commencement information

Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this Act	At the same time as the <i>Excise Tariff Amendment (2018 Measures No. #) Act 2018</i> commences. However, the provisions do not commence at all if that Act does not commence.	

1 Note: This table relates only to the provisions of this Act as originally
2 enacted. It will not be amended to deal with any later amendments of
3 this Act.

4 (2) Any information in column 3 of the table is not part of this Act.
5 Information may be inserted in this column, or information in it
6 may be edited, in any published version of this Act.

3 Schedules

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9 repealed as set out in the applicable items in the Schedule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

Schedule 1—Amendments

Excise Act 1901

1 Paragraph 77FC(a)

Omit “delivered for home consumption (beer packaged in an individual container exceeding 48 litres)”, substitute “entered for home consumption”.

2 Paragraph 77FC(b)

Repeal the paragraph, substitute:

(b) the beer is repackaged into sealed individual containers:

(i) of less than 8 litres; or

(ii) of at least 8 litres but not exceeding 48 litres and not designed to connect to a pressurised gas delivery system, pump delivery system or other system prescribed for the purposes of subitem 1.1, 1.5 or 1.10 of that Schedule (if any);

3 Section 77FC (note)

Repeal the note, substitute:

Note 1: Subitems 1.2, 1.6 and 1.11 of that Schedule set out the rates of duty for beer packaged in individual containers exceeding 48 litres or individual containers, of at least 8 litres but not exceeding 48 litres, and designed to connect to a pressurised gas delivery system, pump delivery system or other prescribed system (if any).

Note 2: Subitems 1.1, 1.5 and 1.10 of that Schedule set out the rates of duty for beer packaged in individual containers of less than 8 litres or individual containers, of at least 8 litres but not exceeding 48 litres, and not designed to connect to a pressurised gas delivery system, pump delivery system or other prescribed system (if any).

4 Application provision

The amendments made by this Schedule apply in relation to beer entered for home consumption on or after 1 July 2019.