

# EXPOSURE DRAFT

2016-2017-2018

The Parliament of the  
Commonwealth of Australia

HOUSE OF REPRESENTATIVES

EXPOSURE DRAFT
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## **Excise Tariff Amendment (2018 Measures No. #) Bill 2018**

**No. , 2018**

*(Treasury)*

**A Bill for an Act to amend the *Excise Tariff Act 1921*, and for related purposes**

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1     **A Bill for an Act to amend the *Excise Tariff Act***  
2     ***1921*, and for related purposes**

3     The Parliament of Australia enacts:

4     **1 Short title**

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

<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 after this Act receives the Royal Assent.	

Note: This table relates only to the provisions of this Act as originally enacted.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Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

1 **Schedule 1—Amendments**  
2

3 *Excise Tariff Act 1921*

4 **1 Schedule (cell at table subitem 1.1, column headed**  
5 **“Description of goods”)**

6 Repeal the cell, substitute:

Beer not exceeding 3% by volume of alcohol packaged in:

- (a) an individual container of less than 8 litres; or
- (b) an individual container:
  - (i) of at least 8 litres but not exceeding 48 litres; and
  - (ii) not designed to connect to a pressurised gas delivery system, pump delivery system or other system prescribed by the regulations

7 **2 Schedule (cell at table subitem 1.2, column headed**  
8 **“Description of goods”)**

9 Repeal the cell, substitute:

Beer not exceeding 3% by volume of alcohol packaged in:

- (a) an individual container exceeding 48 litres; or
- (b) an individual container:
  - (i) of at least 8 litres but not exceeding 48 litres; and
  - (ii) designed to connect to a pressurised gas delivery system, pump delivery system or other system prescribed by the regulations

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## Schedule 1 Amendments

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1 **3 Schedule (cell at table subitem 1.5, column headed**  
2 **“Description of goods”)**

3 Repeal the cell, substitute:

Beer exceeding 3% but not exceeding  
3.5% by volume of alcohol packaged in:

(a) an individual container of less than 8  
litres; or

(b) an individual container:

(i) of at least 8 litres but not  
exceeding 48 litres; and

(ii) not designed to connect to a  
pressurised gas delivery system,  
pump delivery system or other  
system prescribed by the  
regulations

4 **4 Schedule (cell at table subitem 1.6, column headed**  
5 **“Description of goods”)**

6 Repeal the cell, substitute:

Beer exceeding 3% but not exceeding  
3.5% by volume of alcohol packaged in:

(a) an individual container exceeding 48  
litres; or

(b) an individual container:

(i) of at least 8 litres but not  
exceeding 48 litres; and

(ii) designed to connect to a  
pressurised gas delivery system,  
pump delivery system or other  
system prescribed by the  
regulations

7 **5 Schedule (cell at table subitem 1.10, column headed**  
8 **“Description of goods”)**

9 Repeal the cell, substitute:



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Amendments **Schedule 1**

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Beer exceeding 3.5% by volume of alcohol packaged in:

- (a) an individual container of less than 8 litres; or
- (b) an individual container:
  - (i) of at least 8 litres but not exceeding 48 litres; and
  - (ii) not designed to connect to a pressurised gas delivery system, pump delivery system or other system prescribed by the regulations

1 **6 Schedule (cell at table subitem 1.11, column headed**  
2 **“Description of goods”)**

3 Repeal the cell, substitute:

Beer exceeding 3.5% by volume of alcohol packaged in:

- (a) an individual container exceeding 48 litres; or
- (b) an individual container:
  - (i) of at least 8 litres but not exceeding 48 litres; and
  - (ii) designed to connect to a pressurised gas delivery system, pump delivery system or other system prescribed by the regulations

4 **7 Application**

- 5 (1) The amendments made by this Schedule apply in relation to goods  
6 entered for home consumption on or after 1 July 2019.
- 7 (2) This item has effect despite subsection 5(2) of the *Excise Tariff Act*  
8 *1921*.