

2001

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA
HOUSE OF REPRESENTATIVES

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EXCISE TARIFF PROPOSAL NO. 4 (2001)

(Motion moved on behalf of the Treasurer)

1. That the *Excise Tariff Act 1921*, as proposed to be altered by Excise Tariff Proposals, be further altered as set out in the Schedule to this Proposal and that the further alterations operate on and from 4 April 2001.

2. That in this Proposal, "Excise Tariff Proposals" means -

Excise Tariff Proposal No. 1 (2000) introduced into the House of Representatives on 6 June 2000;

Excise Tariff Proposal No. 2 (2000) introduced into the House of Representatives on 21 June 2000;

Excise Tariff Proposal No. 3 (2000) introduced into the House of Representatives on 29 June 2000;

Excise Tariff Proposal No. 1 (2001) introduced into the House of Representatives on 8 February 2001;

Excise Tariff Proposal No. 2 (2001) introduced into the House of Representatives on 8 February 2001; and

Excise Tariff Proposal No. 3 (2001) introduced into the House of Representatives on 1 March 2001.

SCHEDULE

The Schedule to the *Excise Tariff Act 1921* is altered by:

1. Item 1 of the Schedule

Repeal the item, substitute:

1 BEER; OTHER EXCISABLE BEVERAGES OF
AN ALCOHOLIC STRENGTH BY VOLUME
NOT EXCEEDING 10%

(A) As prescribed by By-law Free

(BB) Beer produced for non-commercial purposes 7% of the rate applying to goods
using commercial facilities or equipment classified to sub-item (C)

(C) Other Beer

(1) packaged in an individual container not exceeding 48 litres

(a) not exceeding 3% by volume of alcohol	\$44.08 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
(b) exceeding 3% but not exceeding 3.5% by volume of alcohol	\$37.42 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
(c) exceeding 3.5 % by volume of alcohol	\$32.22 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

(2) packaged in an individual container exceeding 48 litres

(a) not exceeding 3% by volume of alcohol	\$15.96 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
(b) exceeding 3% but not exceeding 3.5% by volume of alcohol	\$17.33 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
(c) exceeding 3.5 % by volume of alcohol	\$22.68 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

(D) Other Excisable Beverages of an alcoholic strength by volume not exceeding 10% \$32.22 per litre of alcohol