

Customs Tariff Amendment (Carbon Tax Repeal) Bill 2013 [No. 2]

Excise Tariff Amendment (Carbon Tax Repeal) Bill 2013 [No. 2]

Portfolio: Immigration and Border Protection and Treasury

Introduced: House of Representatives, 23 June 2014

1.88 The Customs Tariff Amendment (Carbon Tax Repeal) Bill 2013 [No. 2] seeks to amend the *Customs Tariff Act 1995* to remove the equivalent carbon price imposed through excise equivalent customs duty on aviation fuel. The Excise Tariff Amendment (Carbon Tax Repeal) Bill 2013 [No. 2] seeks to amend the *Excise Tariff Act 1921* to remove the carbon component rate from the rates of excise and excise equivalent customs duty imposed on aviation fuels.

1.89 The committee considered identical bills in its *First Report of the 44th Parliament*.¹

1.90 The committee considers that the bills do not appear to give rise to human rights concerns.

1 See Parliamentary Joint Committee on Human Rights, *First Report of the 44th Parliament*, 10 December 2013, pp 9-10.