Date introduced: 17 April 1986
House: House of Representatives
Presented by: Hon. Barry Jones, M.P., Minister Representing the Minister for Industry, Technology and Commerce

Purpose

To alter a number of tariff rates and to introduce a new tariff relating to inward duty free shopping.

Background

The tariff rate can be altered by two methods, namely by direct legislation or through the introduction of Customs Tariff Proposals. When Parliament is sitting, notice of tariff changes may be by means of Customs Tariff Proposals introduced into the House of Representatives. When Parliament is not sitting, notice of tariff changes is by publication in the Commonwealth Gazette. Gazette notifications are subsequently introduced into the House of Representatives as Customs Tariff Proposals. Customs Tariff Proposals are enacted by means of legislation which alters the Customs Tariff Act. This Bill introduces both varieties of amendment.

Main Provisions

Clause 3 will introduce new definitions of brandy, fruit brandy, liquor, rum, spirituous beverage and whisky into the Schedule to the Excise Tariff Act 1921. The new definitions are in line with new standards recommended by the National Health and Medical Research Council. The amendment will have effect from 23 May 1985 (sub-clause 2(2)).
The rate of excise duty on manufactured tobacco is to be increased from $27.60 to $32.60 per kilogram by clause 4. It was announced in the 1985-86 Budget that the rate of duty on manufactured tobacco was to be progressively increased to bring it into line with the duty on cigarettes and cigars. This amendment will be deemed to have operated from 8 p.m. on 20 August 1985 (Budget night) (sub-clause 2(3)).

The rate of duty on natural liquified petroleum gas will be increased from $36.94 to $50.36 per kilolitre. This increase forms part of the government's import parity pricing scheme. The amendment will have effect from 1 October 1985 (sub-clause 2(4)).

Clause 6 will allow the prescribed amount of certain products (i.e. one litre of alcoholic liquor or 250 grams of tobacco products) bought at inward duty free stores to be entered free of duty. This amendment will have effect from 1 May 1986 (sub-clause 2(5)).

Clause 7 will alter the rules relating to the concessional entry of goods for use by vice-regal persons and their staff. The concessions will no longer be available on goods imported by a vice-regal person for their personal use or on goods imported by staff members, whether for personal or official use. As a result, in future the concessions will only apply to articles imported for official use by the Governor-General, State Governors or members of their respective families.

For further information, if required, contact the Economics and Commerce Group.

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LEGISLATIVE RESEARCH SERVICE

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