

# EXPOSURE DRAFT

2008-2009

The Parliament of the  
Commonwealth of Australia

HOUSE OF REPRESENTATIVES

EXPOSURE DRAFT (06/04/2009)
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## **Customs Tariff Amendment (Carbon Pollution Reduction Scheme) Bill 2009**

**No.     , 2009**

*(Home Affairs)*

**A Bill for an Act to amend the *Customs Tariff Act  
1995*, and for related purposes**



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1     **A Bill for an Act to amend the *Customs Tariff Act***  
2     ***1995, and for related purposes***

3     The Parliament of Australia enacts:

4     **1 Short title**

5                     This Act may be cited as the *Customs Tariff Amendment (Carbon*  
6                     *Pollution Reduction Scheme) Act 2009.*

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

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## Schedule 1 Amendments

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### Commencement information

Column 1	Column 2	Column 3
Provision(s)	Commencement	Date/Details
1. Sections 1 to 3 and anything in this Act not elsewhere covered by this table	The day on which this Act receives the Royal Assent.	
2. Schedule 1	At the same time as section 3 of the <i>Carbon Pollution Reduction Scheme Act 2009</i> commences.	

1 Note: This table relates only to the provisions of this Act as originally  
2 passed by both Houses of the Parliament and assented to. It will not be  
3 expanded to deal with provisions inserted in this Act after assent.

4 (2) Column 3 of the table contains additional information that is not  
5 part of this Act. Information in this column may be added to or  
6 edited in any published version of this Act.

### 3 Schedule(s)

8 Each Act 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9 repealed as set out in the applicable items in the Schedule  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.

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1  
2  
3

## Schedule 1—Amendments

4

### *Customs Tariff Act 1995*

5

#### **1 After section 19**

6           Insert:

7           **19A Reduction of duty on fuels—offset of impact of carbon pollution**  
8                                   **reduction scheme**

9                                   *Substituted rate of duty*

10           (1) If, under subsection 6AA(6) of the *Excise Tariff Act 1921*, that Act  
11           has effect as if another rate of duty of excise were substituted for a  
12           relevant rate on a rate-reducing day, this Act has effect as if, on  
13           that rate-reducing day, there were substituted for each rate of duty  
14           set out in:

15                   (a) the rate column of a subheading in Schedule 3 specified in  
16                   the following table; and

17                   (b) the rate column of item 50(1A) in Schedule 4; and

18                   (c) the rate column of an item in the table in Schedule 5 that  
19                   relates to a subheading in Schedule 3:

20                           (i) that is specified in column 2 of that item in the table in  
21                           Schedule 5; and

22                           (ii) that is specified in the following table; and

23                   (d) the rate column of an item in the table in Schedule 6 that  
24                   relates to a subheading in Schedule 3:

25                           (i) that is specified in column 2 of that item in the table in  
26                           Schedule 6; and

27                           (ii) that is specified in the following table; and

28                   (e) the rate column of an item in the table in Schedule 7 that  
29                   relates to a subheading in Schedule 3:

30                           (i) that is specified in column 2 of that item in the table in  
31                           Schedule 7; and

32                           (ii) that is specified in the following table;

33           a rate of duty equal to that other rate.  
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## Schedule 1 Amendments

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<b>Customs subheadings</b>	
<b>Item</b>	<b>Customs subheading</b>
1	2207.20.10
2	2707.10.00
3	2707.20.00
4	2707.30.00
5	2707.50.00
6	2709.00.90
7	2710.11.69
8	2710.11.70
9	2710.11.80
10	2710.19.16
11	2710.19.20
12	2710.19.51
13	2710.19.52
14	2710.19.53
15	2710.19.70
16	2710.19.80
17	2710.91.16
18	2710.91.20
19	2710.91.51
20	2710.91.52
21	2710.91.53
22	2710.91.69
23	2710.91.70
24	2710.91.80
25	2710.99.16
26	2710.99.20
27	2710.99.51
28	2710.99.52
29	2710.99.53
30	2710.99.69
31	2710.99.70
32	2710.99.80

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Amendments Schedule 1

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## Customs subheadings

Item	Customs subheading
33	2902.20.00
34	2902.30.00
35	2902.41.00
36	2902.42.00
37	2902.43.00
38	2902.44.00
39	3817.00.10
40	3824.90.20
41	3824.90.30

1                                    *Definitions*

2                                    (2) In this section:

3                                    *rate-reducing day* has the same meaning as in section 6AA of the  
4                                    *Excise Tariff Act 1921*.

5                                    *relevant rate* has the same meaning as in section 6AA of the *Excise*  
6                                    *Tariff Act 1921*.