Excise Tariff Validation Bill 1987

Date Introduced: 29 May 1987
House: House of Representatives
Presented by: Hon. Barry Jones, M.P., Minister representing the Minister for Industry, Technology and Commerce

Digest of Bill

Purpose
To ensure the validity of certain excise tariff proposals until 31 December 1987.

Background
Changes to the rate of excise duty can be implemented either through direct changes to the legislation or through the introduction of excise tariff proposals which are subsequently introduced as legislation. Under section 114 of the Excise Act 1901, the proposals are protected from legal challenge for one year or until the end of the session of Parliament in which they were introduced. On 27 May 1987 the Prime Minister announced that Parliament would be dissolved on 5 June 1987. This meant that the session in which certain excise tariff proposals were introduced would end before Parliament had sufficient time to consider the legislation that would implement the proposals. As a result, this legislation was introduced to protect the proposals from legal challenge until the end of the year which will allow time for them to be introduced as legislation.

Main Provisions
Clause 3 will deem duties demanded or collected on or before 31 December 1987 under excise tariff proposals introduced on 29 May 1987 to have been lawfully collected.

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

29 July 1987

This Digest does not have any official legal status. Other sources should be consulted to determine the subsequent official status of the Bill.

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