

Excise Tariff Validation Act 2009

No. 30, 2009

**An Act to validate certain collections of duties of
excise**

Note: An electronic version of this Act is available in ComLaw (<http://www.comlaw.gov.au/>)

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Excise Tariff Validation Act 2009

No. 30, 2009

An Act to validate certain collections of duties of excise

[Assented to 13 May 2009]

The Parliament of Australia enacts:

1 Short title

This Act may be cited as the *Excise Tariff Validation Act 2009*.

2 Commencement

This Act commences, or is taken to have commenced, on 14 May 2009.

3 Validation of collections because of excise tariff proposal

- (1) All duties of excise demanded or collected before 14 May 2009 because of the excise tariff proposal proposed in the House of
-

Section 4

Representatives on 13 May 2008 are taken to have been lawfully imposed and lawfully demanded or collected.

- (2) Subsection (1) applies to duties of excise whether they were demanded or collected:
- (a) at the rate proposed in the excise tariff proposal proposed in the House of Representatives on 13 May 2008; or
 - (b) at a higher rate resulting from indexation of the rate proposed on 13 May 2008 or from indexation of the result of indexation of that rate.

4 Validation of collections because of *Gazette* notice

All duties of excise demanded or collected before 14 May 2009 because of a notice published in the *Gazette* on 26 April 2008 under section 160B of the *Excise Act 1901* are taken to have been lawfully imposed and lawfully demanded or collected.

*[Minister's second reading speech made in—
House of Representatives on 12 May 2009
Senate on 12 May 2009]*

(64/09)