



Excise Tariff Amendment (Supporting Craft Brewers) Act 2019

No. 48, 2019

**An Act to amend the *Excise Tariff Act 1921*, and for
related purposes**

Note: An electronic version of this Act is available on the Federal Register of Legislation
(<https://www.legislation.gov.au/>)

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No. 48, 2019

An Act to amend the *Excise Tariff Act 1921*, and for related purposes

[Assented to 5 April 2019]

The Parliament of Australia enacts:

1 Short title

This Act is the *Excise Tariff Amendment (Supporting Craft Brewers) Act 2019*.

2 Commencement

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this Act	The day after this Act receives the Royal Assent.	6 April 2019

Note: This table relates only to the provisions of this Act as originally enacted. It will not be amended to deal with any later amendments of this Act.

- (2) Any information in column 3 of the table is not part of this Act. Information may be inserted in this column, or information in it may be edited, in any published version of this Act.

3 Schedules

Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

Schedule 1—Amendments

Excise Tariff Act 1921

1 Schedule (cell at table subitem 1.1, column headed “Description of goods”)

Repeal the cell, substitute:

Beer not exceeding 3% by volume of alcohol packaged in:

- (a) an individual container of less than 8 litres; or
- (b) an individual container:
 - (i) of at least 8 litres but not exceeding 48 litres; and
 - (ii) not designed to connect to a pressurised gas delivery system, pump delivery system or other system prescribed by the regulations

2 Schedule (cell at table subitem 1.2, column headed “Description of goods”)

Repeal the cell, substitute:

Beer not exceeding 3% by volume of alcohol packaged in:

- (a) an individual container exceeding 48 litres; or
- (b) an individual container:
 - (i) of at least 8 litres but not exceeding 48 litres; and
 - (ii) designed to connect to a pressurised gas delivery system, pump delivery system or other system prescribed by the regulations

3 Schedule (cell at table subitem 1.5, column headed “Description of goods”)

Repeal the cell, substitute:

Beer exceeding 3% but not exceeding 3.5% by volume of alcohol packaged in:

- (a) an individual container of less than 8 litres; or
- (b) an individual container:
 - (i) of at least 8 litres but not exceeding 48 litres; and
 - (ii) not designed to connect to a pressurised gas delivery system, pump delivery system or other system prescribed by the regulations

4 Schedule (cell at table subitem 1.6, column headed “Description of goods”)

Repeal the cell, substitute:

Beer exceeding 3% but not exceeding 3.5% by volume of alcohol packaged in:

- (a) an individual container exceeding 48 litres; or
- (b) an individual container:
 - (i) of at least 8 litres but not exceeding 48 litres; and
 - (ii) designed to connect to a pressurised gas delivery system, pump delivery system or other system prescribed by the regulations

5 Schedule (cell at table subitem 1.10, column headed “Description of goods”)

Repeal the cell, substitute:

Beer exceeding 3.5% by volume of alcohol packaged in:

- (a) an individual container of less than 8 litres; or
- (b) an individual container:
 - (i) of at least 8 litres but not exceeding 48 litres; and
 - (ii) not designed to connect to a pressurised gas delivery system, pump delivery system or other system prescribed by the regulations

6 Schedule (cell at table subitem 1.11, column headed “Description of goods”)

Repeal the cell, substitute:

Beer exceeding 3.5% by volume of alcohol packaged in:

- (a) an individual container exceeding 48 litres; or
- (b) an individual container:
 - (i) of at least 8 litres but not exceeding 48 litres; and
 - (ii) designed to connect to a pressurised gas delivery system, pump delivery system or other system prescribed by the regulations

7 Application

- (1) The amendments made by this Schedule apply in relation to goods entered for home consumption on or after 1 July 2019.
- (2) This item has effect despite subsection 5(2) of the *Excise Tariff Act 1921*.

*[Minister's second reading speech made in—
House of Representatives on 13 February 2019
Senate on 3 April 2019]*

(25/19)

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