

1990

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

SENATE

CUSTOMS TARIFF AMENDMENT BILL 1990

SUPPLEMENTARY EXPLANATORY MEMORANDUM

Amendment to be Moved on Behalf of the Government

(Circulated by the Authority of the Minister for Industry, Technology and Commerce, Senator
The Honourable John N. Button)

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AMENDMENT TO THE CUSTOMS TARIFF AMENDMENT BILL 1990

TO BE MOVED ON BEHALF OF THE GOVERNMENT

GENERAL OUTLINE

The purpose of the amendment is to ensure that imported goods are made subject to revenue duties equivalent to those applying to like goods produced in Australia (ie attracting Excise duty).

FINANCIAL IMPACT

No separate statistics are kept for the goods affected by this amendment. However an increase in revenue can be expected due to the imposition of the Excise equivalent duty.

CUSTOMS TARIFF AMENDMENT BILL 1990

DETAILED DESCRIPTION OF THE AMENDMENT

Supersedes Amendment No. 3 of Schedule 3 to the Principal Act in Schedule 8 to the Customs Tariff Amendment Bill 1990 by proposing a new amendment which extends duty liability to all mixed spirituous beverages manufactured from undenatured ethyl alcohol.

The amendment is designed to redress an anomaly in the Customs Tariff which was exposed by duty free imports of a particular vodka, fruit juice and wine mixture.

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