

Word Note (No. 49)
Formatting of Excise Tariff Proposals and Bills

PARLIAMENTARY COUNSEL



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Reissued December 2006

Background

1 The idea of these formatting rules is to make amendments have exactly the same formatting as the principal Act. When amendments are consolidated into the principal Act, it will just be a copy and paste exercise between the 2 documents.

2 Any amendments of the *Excise Tariff Act 1921* should conform to the rules in this Word Note.

3 This Word Note will be used by Treasury staff preparing Excise Proposals, CONSOL staff consolidating amendments into the Act, and Office of Parliamentary Counsel staff drafting provisions relating to the Act.

Creating new Excise Proposals and Bills

4 New Excise Proposals and Bills should be created in Microsoft Word from the OPC templates provided. This ensures that new documents have the page formatting and styles needed to format the document correctly. The templates to use are:

- (a) bill_amd.dot for Excise Tariff Bills;
- (b) bill_proposal.dot for Excise Tariff Proposals.

Proposal introduction styles to be applied

5 The following table sets out the OPC styles that need to be used in Excise Tariff Proposal introductions:

OPC styles for Proposal introductions			
Item	Feature	Style	Notes
1	Session of Parliament	Session	Style already applied to text in template.

OPC styles for Proposal introductions			
Item	Feature	Style	Notes
2	House of introduction	House	Style already applied to text in template.
3	Proposal title	ShortT	Style already applied to text in template.
4	Motion to be moved heading	ActHead 5,s	Style already applied to text in template.
5	Motion text	Subitem,iss	Number, full stop, tab, text. Un-numbered blocks of text should have a tab, followed by the text (see the section on Word XP Autocorrect setting).
6	Schedule heading	ActHead 6,as	
7	Schedule Part heading	ActHead 7,ap	
8	Item heading	ItemHead,ih	Number, 2 spaces, heading.
9	Item text	Item,i	No tabs.
10	Page break	Pagebreak	Use Alt-P macro to insert page breaks.

Excise Tariff table styles

6 The following table sets out the OPC styles to be used in Excise Tariff tables:

OPC styles for Excise Tariff tables			
Item	Feature	Style	Notes
1	Item number	Tabletext,tt	Used in the first column of the table and is bolded .
2	Subitem number	Tabletext,tt	Used in the second column of the table.
3	Item description text	Tabletext,tt	Used in the third column of the table and is bolded .
4	Subitem description text	Tabletext,tt	Used in the third column of the table.
5	Paragraph description text	Table (a),ta	Used in the third column of the table. Open bracket, paragraph letter, close bracket, space then text.
6	Subparagraph description text	Table (i),taa	Used in the third column of the table. Open bracket, subparagraph letter, close bracket, space then text.
7	Rate of Duty	Tabletext,tt	Used in the fourth column of the table.

7 Below is an example of a correctly formatted Excise Tariff Article. Note that text in {} contains the name of the style applied.

Example—Correctly formatted Excise Tariff Articles

{Tabletext,tt}

Excise duties {Tabletext,tt}			
Item {Tab letex t,tt}	Subitem {Tablete xt,tt}	Description of goods {Tabletext,tt}	Rate of Duty {Tabletext,tt}
1 {Tab letex t,tt}		Beer {Tabletext,tt}	{Tabletext,tt}
	1.1 {Tab letex t,tt}	Beer not exceeding 3% by volume of alcohol packaged in an individual container not exceeding 48 litres {Tabletext,tt}	\$31.73 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 {Tabletext,tt}
	1.2 {Tab letex t,tt}	Beer not exceeding 3% by volume of alcohol packaged in an individual container exceeding 48 litres {Tabletext,tt}	\$6.33 per litre of alcohol calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 {Tabletext,tt}
2 {Tab letex t,tt}		Other excisable beverages not exceeding 10% by volume of alcohol {Tabletext,tt}	\$36.98 per litre of alcohol {Tabletext,tt}
3 {Tab letex t,tt}		Spirits; Other excisable beverages exceeding 10% by volume of alcohol {Tabletext,tt}	{Tabletext,tt}
	3.1 {Tab letex t,tt}	Brandy {Tabletext,tt}	\$58.48 per litre of alcohol {Tabletext,tt}
	3.5 {Tab letex t,tt}	Spirit that:¶ {Tabletext,tt} (a) a person has an approval, under section 77FD of the <i>Excise Act 1901</i> , to use for fortifying Australian wine or Australian grape must; and¶ {Table(a),ta} (b) is otherwise covered by the approval {Table(a),ta}	Free {Tabletext,tt}

OPC formatting rules to be applied

8 Apart from the specific rules set out in this Word Note, OPC's standard formatting rules should be applied. These rules are mainly documented in OPC Word Notes 3 and 4.

Table formatting rules

Table sizes

9 Use the Insert Excise Tariff Table macro to insert a table into the Bill/Proposal. The size of the table inserted by the macro has been set to match the size of the table in the Act. Overall table widths should not be changed and column widths should also not be changed.

When to use a new row—items and subitems

10 Each new article item should start in a new row with a left-aligned number (see Example 1). This number appears in the first column and has the style `Tabletext,tt`, which is then bolded. The matching description of goods in column 3 is also in `Tabletext,tt` style, bolded.

11 Article items can be divided into subitems, which should also start in a new row. The subitem numbers appear in the second column. Subitem numbers should have one decimal place. An item that is divided into subitems should have at least 2 subitems.

12 Use a new row for each block of text that has a rate of duty associated with it.

13 Do not use a new row when the block of text is a description that spans several paragraphs. In this case, start a new paragraph in the current cell and format the paragraph with the appropriate style (`Table(a),ta` or `Table(i),taa`).

Each subitem to be under an item

14 Each subitem should be part of an item above it in the table.

No full stops after item numbers

15 Full stops should not be used after item numbers.

Paragraphs and subparagraphs

16 The description of goods in column 3 can be divided into paragraphs, which should be in the `Table(a),ta` style.

17 If necessary, the description of good in column 3 may also include subparagraphs, using the `Table(i),taa` style.

Rate of duty

18 The rate of duty in column 4 should be in `Tabletext,tt` style

Items and item numbers to be bolded

19 Each item number and item text should be bolded. This formatting is applied manually.

Renumbering Schedules

20 The amending items in a Schedule can be renumbered at any time by using the Renumber Amending Schedule macro. Before you use the macro, put the cursor in the Schedule heading of the Schedule you want to renumber. Item numbers should re-start at 1 for each Schedule.

Hard and soft hyphens

21 OPC uses hard hyphens wherever a hyphen is present. To make this simple, the FixDocument macro converts all soft hyphens to hard hyphens. When typing Excise Proposals, use the normal soft hyphen (the minus sign key on the keyboard) and let the macro convert them later.

ALT+Q numbering shortcut

- 22 To make typing easier, OPC uses the ALT+Q macro. This macro simply inserts:
- (a) tab, open bracket, number/letter, close bracket, tab (if the cursor is at the start of a word-processing paragraph, except in a table); or
 - (b) open bracket, letter, close bracket, space (if the cursor is at the start of a paragraph in a table); or
 - (c) open bracket, number/letter, close bracket (if the cursor is elsewhere in a word-processing paragraph).

This macro can also be used to apply a style.

No manual paragraph formatting

23 No text with a style applied should need to be manually formatted, except to apply bolding or italics. The correct formatting is contained in the style. If the format of a paragraph does not look correct, re-apply the style. If this does not work, run the FixDocument macro, and then re-apply the style.

24 To re-apply the style, put the insertion point in the text and ensure that it is the blinking I-beam. From the OPC Styles menu, click on the style name to be applied.

25 If the formatting of a paragraph still needs to be changed, call the OPC IT staff on 6270 1431.

Fixing style problems

26 If re-applying the style does not fix the formatting of a paragraph, the style may have a problem. To fix style problems and other formatting problems in documents, run the FixDocument macro.

General OPC formatting rules

- 27 Page breaks are inserted using the ALT+P keyboard shortcut. This inserts a manual page break and a blank paragraph formatted with the “Pagebreak” style.
- 28 Blank paragraphs should not be inserted to make a block of text appear on the next page. Tables that span several pages will have the heading rows automatically repeated on subsequent pages.
- 29 The blank paragraph exceptions are single blank paragraphs used for spacing above or below tables. These blank paragraphs should be formatted with the “Tabletext,tt” style.
- 30 Em-rules should be used where appropriate rather than en-dashes. No spaces should be on either side of em-rules. ALT+M is the OPC keyboard shortcut for em-rules.
- 31 To use styles, click anywhere in the block of text (no need to highlight the whole block), then click on the OPC menu and then choose a style from the list.
- 32 Do not use Microsoft Word’s automated numbering systems as they are unreliable. Manual numbers are used in item headings. Renumbering Schedules is made easy by the Renumber Amending Schedules macro. Item numbers should re-start at 1 for each Schedule.
- 33 Word XP has an option to show table gridlines on the screen when editing that do not appear on the printed version. This is very useful for editing Tariff tables that do not have border lines. To turn this option on or off, click on the Table menu and then click on the “Show Gridlines” option.

Updates to Excise Tariff styles and template

- 34 Changes to the document template, or the manner in which it is used, should be discussed with the OPC IT staff who will consult First Parliamentary Counsel. OPC is interested in making the creation of new Proposals as simple as possible. If there is a problem with the document templates, or an enhancement that could be made, please contact OPC IT staff on 6270 1431.

Word XP Autocorrect setting

- 35 Word XP has an annoying feature that changes a tab at the start of a line to an indent. This option needs to be turned off, otherwise putting a tab at the start of a paragraph will cause the style for that paragraph to be changed to include an indent, and the first tab put in to be removed.
- 36 To turn this option off, click on Tools > Autocorrect options > Autoformat As You Type tab, then uncheck the option to “Set left- and first- indent with tabs and backspaces”.

Training and support

- 37 OPC is happy to provide training and technical support on the content of this Word Note. To organise training or request technical support, call the OPC IT staff on 6270 1431.

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