**EXCISE AMENDMENT ACT 1978**

**No. 110 of 1978**

An Act to amend the *Excise Act* 1901 to provide for rebates of Excise duty imposed on stabilized crude petroleum oil.

BE IT ENACTED by the Queen, and the Senate and House of Representatives of the Commonwealth of Australia, as follows:

**Short title, &c.**

**1.** (1) This Act may be cited as the *Excise Amendment Act* 1978.

(2) The *Excise Act* 1901 is in this Act referred to as the Principal Act.

**Commencement**

**2.** This Act shall be deemed to have come into operation on 16 August 1978.

**3.** After Part VIIb of the Principal Act the following Part is inserted:

“PART VIIc—SPECIAL PROVISIONS RELATING TO REBATES OF DUTY IN RESPECT OF STABILIZED CRUDE PETROLEUM OIL

**Determinations by Minister for National Development**

“77l. (1) The Minister for National Development shall, from time to time, determine, for the purposes of section 77m, the price that is the no-rebate price per kilolitre applicable to stabilized crude petroleum oil specified in the determination, that is to say, the price per kilolitre that, in his opinion, would be payable to the manufacturer of that oil by refiners if no rebate in respect of Excise duty payable or paid in respect of that oil were allowed.

“(2) The Minister for National Development shall, from time to time, determine, for the purposes of section 77m, the price that is the import parity price per kilolitre applicable to stabilized crude petroleum oil specified in the determination and may, in making such a determination, have regard to such matters as he thinks appropriate, including, without limiting the generality of the foregoing, the price at which imported stabilized crude petroleum oil of a similar quality is sold in Australia or at a particular place in Australia, and the cost of transporting stabilized crude petroleum oil within Australia.

“(3) A determination under this section shall, as soon as practicable after it is made, be published in the *Gazette.*

**Allowance of rebates**

“77m. (1) Where—

(a) Excise duty is payable or has been paid in respect of stabilized crude petroleum oil; and

(b) the no-rebate price applicable to that oil exceeds the import parity price applicable to that oil,

there is allowable in respect of the Excise duty payable in respect of that oil a rebate at a rate ascertained in accordance with this section.

“(2) Where—

(a) a rebate is allowable under this section in respect of the Excise duty paid or payable in respect of stabilized crude petroleum oil; and

(b) the no-rebate price applicable to that oil exceeds the import parity price applicable to that oil by, or by more than, $18.90 per kilolitre,

the rate of rebate is an amount per kilolitre equal to the difference between the rate of Excise duty applicable to that oil in accordance with sub-item (2) of item 17(a) in the Schedule to the *Excise Tariff Act* 1921 and the rate of $18.90 per kilolitre.

“(3) Where—

(a) a rebate is allowable under this section in respect of the Excise duty paid or payable in respect of stabilized crude petroleum oil; and (b) sub-section (2) does not apply in relation to that oil, the rate of the rebate is an amount per kilolitre equal to the amount per kilolitre by which the no-rebate price applicable to the oil exceeds the import parity price applicable to the oil.

# **Delegate of Minister for National Development**

“77n. A reference in this Part to the Minister for National Development shall be read as including a reference to a person authorized in writing by the Minister for National Development to exercise the powers of the Minister for National Development under this Part.

# **Regulations**

“77p. (1) The regulations may make provision for and in relation to claims for, and the allowance or payment of, rebates under this Part, and the recovery of rebates paid incorrectly.

“(2) Section 162 does not apply to rebates allowable under this Part.”.

**Determinations for purpose of Part VIIc of Excise Act**

**4.** The determination first made after this Act receives the Royal Assent under sub-section 77l(1) of the Principal Act as amended by this Act, and the determination first made after this Act receives the Royal Assent under sub-section 77l(2) of the Principal Act as so amended, shall be deemed to have had effect on and from the day on which this Act is deemed to have come into operation.