

2010-2011-2012

The Parliament of the
Commonwealth of Australia

HOUSE OF REPRESENTATIVES

Presented and read a first time

**Clean Energy (Excise Tariff Legislation
Amendment) Bill 2012**

No. , 2012

(Treasury)

**A Bill for an Act to amend excise tariff legislation,
and for related purposes**

Contents

| | | |
|------------------------------|-------------------------------|---|
| 1 | Short title..... | 1 |
| 2 | Commencement..... | 1 |
| 3 | Schedule(s)..... | 3 |
| Schedule 1—Amendments | | 4 |
| | <i>Excise Act 1901</i> | 4 |
| | <i>Excise Tariff Act 1921</i> | 5 |

1 **A Bill for an Act to amend excise tariff legislation,**
2 **and for related purposes**

3 The Parliament of Australia enacts:

4 **1 Short title**

5 This Act may be cited as the *Clean Energy (Excise Tariff*
6 *Legislation Amendment) Act 2012.*

7 **2 Commencement**

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

| Column 1 | Column 2 | Column 3 |
|---|---|---------------------|
| Provision(s) | Commencement | Date/Details |
| 1. Sections 1 to 3 and anything in this Act not elsewhere covered by this table | The day this Act receives the Royal Assent. | |
| 2. Schedule 1, item 1 | Immediately after the commencement of Schedule 2 to the <i>Clean Energy (Excise Tariff Legislation Amendment) Act 2011</i> . | 1 July 2012 |
| 3. Schedule 1, item 2 | Immediately after the commencement of Schedule 1 to the <i>Clean Energy (Excise Tariff Legislation Amendment) Act 2011</i> . | 1 July 2012 |
| 4. Schedule 1, items 3 to 9 | Immediately after the commencement of Schedule 2 to the <i>Clean Energy (Excise Tariff Legislation Amendment) Act 2011</i> . | 1 July 2012 |
| 5. Schedule 1, item 10 | Immediately after the commencement of Part 3 of Schedule 1 to the <i>Excise Tariff Amendment (Taxation of Alternative Fuels) Act 2011</i> . | 1 July 2013 |
| 6. Schedule 1, item 11 | Immediately after the commencement of Part 4 of Schedule 1 to the <i>Excise Tariff Amendment (Taxation of Alternative Fuels) Act 2011</i> . | 1 July 2014 |
| 7. Schedule 1, item 12 | Immediately after the commencement of Part 5 of Schedule 1 to the <i>Excise Tariff Amendment (Taxation of Alternative Fuels) Act 2011</i> . | 1 July 2015 |
| 8. Schedule 1, item 13 | Immediately after the commencement of Schedule 2 to the <i>Clean Energy (Excise Tariff Legislation Amendment) Act 2011</i> . | 1 July 2012 |

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

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

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3 Schedule(s)

Each Act 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.

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Schedule 1—Amendments

Excise Act 1901

1 Section 77HA

Repeal the section, substitute:

77HA Compressed natural gas that is exempt from excise duty

- (1) Compressed natural gas is exempt from excise duty if any of the following apply:
 - (a) the gas was compressed for use other than as a fuel for a motor vehicle;
 - (b) the gas was compressed other than in the course of carrying on an enterprise (within the meaning of the *A New Tax System (Goods and Services Tax) Act 1999*);
 - (c) the gas was compressed for use as a fuel for a motor vehicle that:
 - (i) is designed merely to move goods with a forklift and is for use primarily off public roads; or
 - (ii) is of a kind prescribed by the regulations for the purposes of this subparagraph;
 - (d) the gas is exempt from excise duty under subsection (2).
- (2) Compressed natural gas is exempt from excise duty if:
 - (a) the gas was compressed at residential premises (within the meaning of the *A New Tax System (Goods and Services Tax) Act 1999*); and
 - (b) the rate at which natural gas can be compressed at those premises is not more than:
 - (i) the amount of compressed natural gas per hour prescribed by the regulations; or
 - (ii) if no amount is prescribed—10 kilograms of compressed natural gas per hour; and
 - (c) the gas is not sold or otherwise supplied in the course of carrying on an enterprise (within the meaning of the *A New Tax System (Goods and Services Tax) Act 1999*).

1 ***Excise Tariff Act 1921***

2 **2 Subsection 3(1) (definition of *average carbon unit auction***
3 ***price*)**

4 Omit “, 6FB or 6H”, substitute “or 6FB”.

5 **3 Subsection 3(1) (definition of *carbon-rated compressed***
6 ***natural gas*)**

7 Repeal the definition.

8 **4 Subsection 5(1) (note)**

9 Omit “, 6FB and 6H”, substitute “and 6FB”.

10 **5 Section 6H**

11 Repeal the section.

12 **6 Schedule (note 2 to Schedule heading)**

13 Omit “, 6FB and 6H”, substitute “and 6FB”.

14 **7 Schedule (note 2 to Schedule heading)**

15 Omit “, 10.17 and 10.19D”, substitute “and 10.17”.

16 **8 Schedule (table heading)**

17 Omit “, **6FB and 6H**”, substitute “**and 6FB**”.

18 **9 Schedule (table subitem 10.19C, column headed**
19 **“Description of goods”)**

20 Omit “carbon-rated compressed natural gas and”.

21 **10 Schedule (table subitem 10.19C, column headed**
22 **“Description of goods”)**

23 Omit “carbon-rated compressed natural gas and”.

24 **11 Schedule (table subitem 10.19C, column headed**
25 **“Description of goods”)**

26 Omit “carbon-rated compressed natural gas and”.

1 **12 Schedule (table subitem 10.19C, column headed**
2 **“Description of goods”)**

3 Omit “carbon-rated compressed natural gas and”.

4 **13 Schedule (table subitem 10.19D)**

5 Repeal the subitem.