



Excise Amendment Regulations 2006 (No. 2)¹

Select Legislative Instrument 2006 No. 173

I, PROFESSOR MARIE BASHIR, AC, CVO, Deputy of the Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following Regulations under the *Excise Act 1901*.

Dated 28 June 2006

MARIE BASHIR
Deputy of the
Governor-General

By His Excellency's Command

PETER DUTTON
Minister for Revenue and Assistant Treasurer

1 Name of Regulations

These Regulations are the *Excise Amendment Regulations 2006 (No. 2)*.

2 Commencement

These Regulations commence on the day on which the *Fuel Tax Act 2006* commences.

3 Amendment of *Excise Regulations 1925*

Schedule 1 amends the *Excise Regulations 1925*.

4 Application of amendments

The amendments made by Schedule 1 apply in relation to fuel that is imported, manufactured or acquired on or after 1 July 2006.

Schedule 1 Amendments

(regulation 3)

[1] Paragraph 50 (1) (d)

substitute

(d) the goods on which Excise duty has been paid have, by virtue of section 160A of the Act, become goods that are not liable to Excise duty, unless, for goods that are fuel, either:

(i) an entity:

(A) has an entitlement to a fuel tax credit or decreasing fuel tax adjustment in relation to that fuel; and

(B) does not have an increasing fuel tax adjustment in relation to the fuel; or

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- (ii) another entity:
 - (A) has previously been entitled to a fuel tax credit or decreasing fuel tax adjustment in relation to that fuel; and
 - (B) did not have an increasing fuel tax adjustment in relation to that fuel;

[2] Paragraphs 50 (1) (zg) to (zw)

omit

[3] Paragraph 78 (3) (b)

omit

in Australia.

insert

in Australia; or

[4] After paragraph 78 (3) (b)

insert

- (c) for goods that are fuel — either:
 - (i) an entity:
 - (A) has an entitlement to a fuel tax credit or decreasing adjustment in relation to that fuel; and
 - (B) does not have an increasing fuel tax adjustment in relation to the fuel; or
 - (ii) another entity:
 - (A) has previously been entitled to a fuel tax credit or decreasing adjustment in relation to that fuel; and
 - (B) did not have an increasing fuel tax adjustment in relation to that fuel.

Note

1. All legislative instruments and compilations are registered on the Federal Register of Legislative Instruments kept under the *Legislative Instruments Act 2003*. See www.frli.gov.au.