



# Excise Amendment Regulations 2008 (No. 1)<sup>1</sup>

## Select Legislative Instrument 2008 No. 240

---

I, QUENTIN BRYCE, 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 November 2008

QUENTIN BRYCE  
Governor-General

By Her Excellency's Command

CHRIS BOWEN  
Assistant Treasurer

---

**1 Name of Regulations**

These Regulations are the *Excise Amendment Regulations 2008 (No. 1)*.

**2 Commencement**

These Regulations are taken to have commenced at midnight (by legal time in the Australian Capital Territory) on 13 May 2008.

**3 Amendment of *Excise Regulations 1925***

Schedule 1 amends the *Excise Regulations 1925*.

**Schedule 1 Amendments**

(regulation 3)

**[1] Paragraphs 50 (1) (n), (s), (sa), (sb) and (sc)**

*substitute*

- (s) for a quantity of stabilised crude petroleum oil or condensate (unless paragraph (sc) applies to the oil or condensate):
  - (i) excise duty has been paid (whether before or after the commencement of this provision); and
  - (ii) because of an error in measurement or calculation of the quantity, the duty paid is more than the correct amount;
- (sa) for stabilised crude petroleum oil or condensate produced by a person in a financial year:
  - (i) section 6B, 6C, 6CA or 6D of the *Excise Tariff Act 1921* applies; and
  - (ii) excise duty has been paid for oil or condensate entered for home consumption in a month of the financial year; and

- 
- (iii) a Collector is satisfied that the quantity of oil or condensate that is likely to be entered by the person for home consumption for the financial year will be less than a dutiable quantity;
  - (sb) for stabilised crude petroleum oil or condensate produced by a person in a financial year:
    - (i) section 6B, 6C, 6CA or 6D of the *Excise Tariff Act 1921* applies; and
    - (ii) excise duty for the oil or condensate for each month of the financial year has been ascertained under that section; and
    - (iii) the duty ascertained has been paid; and
    - (iv) the total duty paid is more than the total duty payable on the total quantity of oil or condensate entered by the person for home consumption during the financial year;
  - (sc) for stabilised crude petroleum oil or condensate produced by a person in a financial year:
    - (i) excise duty has been paid in relation to which a credited adjustment amount subsequently applies under section 6B, 6C, 6CA or 6D of the *Excise Tariff Act 1921*; and
    - (ii) account is taken of the credited adjustment amount in a calculation under subsection 6B (3), 6C (3), 6CA (3) or 6D (3), as appropriate, of that Act; and
    - (iii) the amount ascertained under that subsection to be the amount of duty for the oil (as old oil, new oil or intermediate oil) or condensate to which the subsection applies is a negative amount (that is, an amount less than zero);

**[2] Paragraph 50 (1) (t)**

*after*

excisable crude petroleum oil

*insert*

or excisable condensate

**[3] Paragraph 50 (4AA) (a)**

*omit*

A × B; or

*insert*

A × 4B; or

**[4] After paragraph 50 (4AA) (b)**

*insert*

(ba) for condensate to which section 6CA of the *Excise Tariff Act 1921* applies:

A × 10B; or

**[5] Subregulation 50 (4AA), definition of B**

*omit*

section 6B, 6C or 6D

*insert*

section 6B, 6C, 6CA or 6D

**[6] Subregulation 50 (4AB), definition of *credited adjustment amount***

*omit*

section 6B, 6C or 6D

*insert*

section 6B, 6C, 6CA or 6D

**[7] Subregulation 50 (4AB), definition of *relevant oil***

*omit*

*relevant*

*insert*

*old*

- 
- [8] **Regulation 52B, heading**  
*substitute*
- 52B Rate, or amount, of rebate, refund, etc of excise duty — stabilised crude petroleum oil and condensate**
- [9] **Subregulation 52B (1)**  
*omit*
- [10] **Subregulation 52B (4)**  
*omit*  
6C  
*insert*  
6C, 6CA
- [11] **After paragraph 76 (1) (b)**  
*insert*  
(ba) condensate;
- [12] **Subregulation 77 (1), definition of *excisable goods***  
*after*  
coal,  
*insert*  
condensate,

---

**Note**

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