



# Excise Regulations 1925

**Statutory Rules 1925 No. 181 as amended**

made under the

*Excise Act 1901*

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This compilation was prepared on 22 March 2006  
taking into account amendments up to SLI 2006 No. 58

This document has been split into two volumes  
Volume 1 contains Parts I to XIII,  
**Volume 2** contains Parts XIV to XXII, Schedules 1, 2  
and the Notes  
Each volume has its own Table of Contents

Prepared by the Office of Legislative Drafting and Publishing,  
Attorney-General's Department, Canberra

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## Part XIV                      Ship's stores and aircraft's stores

### 186            Interpretation

- (1) For the purpose of section 160A of the Act, ship's stores:
- (a) consisting of spirituous liquor or beverages (other than beer or wine) sold to a passenger or member of the crew otherwise than by the glass or nip;
  - (b) consisting of cigars sold to a passenger or to a member of the crew otherwise than by the individual packet, tin or box containing not more than 25 cigars;
  - (c) consisting of cigarettes sold to a passenger or to a member of the crew otherwise than by the individual packet containing not more than 25 cigarettes or the individual tin containing not more than 50 cigarettes;
  - (d) consisting of other tobacco products sold to a passenger or to a member of the crew otherwise than in a quantity that does not exceed 120 grams in weight; or
  - (e) consisting of spirituous liquor or beverages (including beer or wine), cigarettes, cigars or other tobacco products sold to a person other than a passenger or a member of the crew;
- are liable to Excise duty.
- (2) For the purpose of section 160A of the Act, aircraft's stores, other than:
- (a) stores for consumption or use in an aircraft that is engaged on an international air service or flight conducted or operated by a person resident in Australia;
  - (b) stores for consumption or use in an aircraft that is engaged on a flight between a place in Australia and a place in a Territory of the Commonwealth not forming part of the Commonwealth;
  - (ba) stores for consumption or use in an aircraft that is engaged on a flight approved under subsection 15 (1) of the *Air Navigation Act 1920*;

**Regulation 186**

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- (c) stores included in a class of stores to which an bilateral arrangement applies for consumption or use in an aircraft that is included in a class of aircraft to which the bilateral arrangement applies and is engaged on an international air service or flight included in a class of international air services or flights to which the bilateral arrangement applies conducted or operated by a person included in a class of persons to which the bilateral arrangement applies; and
  - (d) stores upon which the CEO considers it would be uneconomical to collect duty;  
are liable to Excise duty.
- (3) For the purposes of the last preceding subregulation:
- (a) ***bilateral arrangement*** has the same meaning as in the *International Air Services Commission Act 1992*;
  - (b) a reference to a person resident in Australia shall be read as including a reference to:
    - (i) a body corporate established by an Act or by a law of a State or Territory of the Commonwealth; and
    - (ii) a company incorporated under the law in force in a State or Territory of the Commonwealth;but shall not be read as including a reference to any other body corporate or company;
  - (c) an aircraft that is being used for purposes connected with the operation of an international air service or is undergoing testing, maintenance or repairs for the purpose of being used in connexion with the operation of an international air service shall be deemed to be engaged on an international air service; and
  - (d) a flight shall be deemed to be a flight between a place in Australia and a place in a Territory of the Commonwealth not forming part of the Commonwealth if the flight commences at either of those places and ends, or is intended to end, at the other of those places, whether or not the aircraft may or will, in the course of the flight, call at any other place in Australia or that Territory.
- (4) The prescribed form for the purpose of subsection (4) of section 160A of the Act is Form 25.

## **Part XVI            Procedural**

### **205            Documents to accompany excisable goods**

Where excisable goods which are subject to the control of the Customs are moved from one place in Australia to another place in Australia, the person in actual charge of each ship or aircraft in which the goods are carried in the course of being so moved shall, if so required by a Collector, cause a receipt to be given on a form approved by the Collector and shall cause to be carried with the goods, and to be given to the person to whom the goods are delivered, such entries or other documents relating to the goods as the Collector requires.

Penalty: 1 penalty unit.

### **205C          Loading and discharge of excisable goods**

The person in charge, or in command, of a coasting ship must not load or discharge excisable goods that are subject to the CEO's control except in a port appointed under section 15 of the *Customs Act 1901*.

### **205D          Access to stored spirit**

An officer is entitled to have access, at all reasonable times, to premises where spirit received in pursuance of these Regulations is stored or used and is entitled, at any reasonable time, to inspect, examine or take extracts from a book, record or document kept in relation to any such spirit.

### **205E          Additional copies of forms**

The Collector may require a person who has lodged a prescribed form to furnish so many copies of the form as the Collector requires.

**Regulation 205F**

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**205F Prescribed form may be varied**

The Collector may accept, in lieu of any prescribed form other than a prescribed form of declaration, or a prescribed form of security, any document which is substantially in accordance with the prescribed form.

**206 Working days and hours of business**

- (1) Subject to regulation 207 of these Regulations, business relating to the Excise shall be conducted only on the working days and during the working hours prescribed by this regulation.
- (2) Subject to subregulation (4) of this regulation, the working days shall be all days except Sundays and public holidays.
- (3) Subject to subregulation (4) of this regulation, the working hours shall be:
  - (a) for officers supervising the receipt, delivery or manufacture of goods, or supervising any operation carried on under the *Excise Act 1901* or these Regulations — 8 a.m. to 5 p.m. on Monday to Friday, and 8 a.m. to 12 noon on Saturday;
  - (b) for other officers — 9 a.m. to 4.45 p.m. on Monday to Friday, and 9 a.m. to 12 noon on Saturday.
- (4) The Collector may direct that the working days at any factory shall be Monday to Friday (but not including any public holiday) and that the working hours at any such factory shall be such hours worked from Monday to Friday in equal daily periods, as the Collector specifies:

Provided that the working hours shall not exceed 44 hours per week, and shall not commence before 7 a.m. on any day.

**207 Overtime**

The Collector may permit work to be carried on, for a purpose mentioned in paragraph 206 (3) (a) on a working day outside the working hours or otherwise than on a working day for such time and, subject to regulation 209 of these Regulations, upon such conditions as the Collector thinks fit.



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**Regulation 209A**

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**209 Payment for services of officers**

- (1) Subject to this regulation, where the Collector permits work to be carried on for any of the purposes specified in paragraph (a) of subregulation (3) of regulation 206 of these Regulations, otherwise than on a working day or during the working hours, a charge shall be made for the services of officers so working at the rate of \$16.75 per hour or part thereof.
- (2) The charge shall be calculated from the hour from which the attendance of the officer is necessary, and shall include a charge in respect of the time reasonably occupied by the officer in proceeding to and from the place where the officer's attendance is required.
- (3) Where the Collector permits work to be carried on for any of the purposes specified in subregulation (3) of regulation 206 of these Regulations regularly for sixteen or twenty-four hours per day continuously, a charge shall not be made in pursuance of subregulation (1) of this regulation for the services of officers working during those hours, except for services between noon on Saturday and 6 a.m. on Monday or on a public holiday.

**209AA Interpretation**

For the purposes of regulations 206 and 209 of these Regulations *public holiday* means, in relation to business relating to Excise, a day observed, in the place at which the business is conducted, as a holiday under section 76 of the *Public Service Act 1922*.

**209A Manufacturer may be required to pay for services of an officer**

A manufacturer at whose factory the services of an officer are required, shall, if called upon by the Collector so to do, pay for those services at the rate of \$16.75 per hour or part of an hour during which the officer is engaged at the factory and also the cost of the conveyance of the officer to and from the factory.

**Regulation 210**

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**Part 17**                      **Deposits by subscribers to  
securities taken for  
compliance with Excise Acts****210**            **Deposit of securities**

- (1) Any subscriber to a security taken for compliance with the Excise Acts may deposit with the Collector:  
    Cash; and/or  
    Commonwealth Bonds; and/or  
    Negotiable instruments approved by the Collector  
of a value equal to the full amount of the liability stated in the security.
- (2) If the Collector obtains judgment against the subscriber in a suit upon the security, the Collector may appropriate so much of the deposit as is sufficient to satisfy the judgment and costs. If the deposit is not sufficient to satisfy fully the judgment and costs the Collector may exercise all powers of enforcing the judgment by execution or otherwise to obtain payment of the balance remaining due under the judgment.
- (3) Whenever the right to appropriate a deposit arises under this regulation the Collector may (if the deposit or any part thereof is not cash) dispose of the deposited Bonds or negotiable instruments or any of them by auction or private sale or otherwise in such manner as in the Collector's opinion is most favourable to the subscriber, and the net proceeds of such disposition shall for all the purposes of this regulation be deemed to have been a deposit of cash by the subscriber, and may be appropriated wholly or partly accordingly.
- (4) A certificate signed by the Collector stating the Bonds or negotiable instruments disposed of and the net proceeds of such disposition shall be proof of the matter stated.
- (5) Any portion of the deposit appropriated as aforesaid shall become the property of the Commonwealth absolutely.

**Regulation 210**

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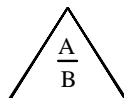
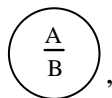
- (6) When a security taken for compliance with the Excise Acts expires or is cancelled, discharged, released or satisfied, the subscriber shall be entitled to a return of so much (if any) of the deposit as shall not have been appropriated under this regulation.
- (7) When Bonds or negotiable instruments bearing interest are deposited under this regulation the subscriber shall be entitled to collect as it falls due and retain any interest payable thereon before the Bonds or instruments are disposed of by the Collector under this regulation.
- (8) If any deposited Bonds or negotiable instruments are not payable to bearer the subscriber shall at the time of the deposit lodge with the Collector duly executed transfers or assignments thereof in such form as will enable the Collector to effectually dispose thereof and shall at the request of the Collector execute any transfers or assignments the Collector may from time to time deem necessary or convenient to enable the Collector to effectually dispose thereof.

**Regulation 213**

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**Part XVIII Beer****213 Labelling of beer in bottles or on packages containing beer**

- (1) For the purpose of section 77C of the Act, a bottle containing beer shall be labelled with a label that includes the following particulars, that is to say:
  - (a) the name and address of the brewery at which the beer was made or the serial number allotted by the Collector to that brewery and the number allotted by the Collector to the State in which the beer was made; and
  - (b) the words 'Made in Australia' or words approved by the Collector indicating that the beer was made in Australia.
- (2) For the purpose of section 77C of the Act, the particulars required to be included on a label on a bottle of beer by the last preceding subregulation shall be marked on a vessel, other than a bottle, containing beer, and on a package containing vessels (including bottles) containing beer, by branding or painting those particulars on the vessel or package.
- (3) The manufacturer of beer shall so mark the particulars required by subregulation (1) or (2) of this regulation, whichever is applicable, on a label or on the vessels or packages that the particulars are easily readable.
- (4) Where it is necessary for the serial number allotted to a brewery and the number allotted to a State to be included on a label or branded or painted on a vessel or package, those numbers shall be enclosed in a circle or triangle, as follows;



where:

*A* is the number allotted to the factory; and

*B* is the number allotted to the State.

**Regulation 214**

- (5) A person shall not affix a label to a bottle of beer unless a like label has been furnished to the Collector.
- (6) A reference in this regulation to beer is taken to be a reference to beer brewed for commercial purposes.

**214 Security for quantity of beer that may be manufactured for commercial purposes**

For section 16 of the Act, the sum in which security is to be given by an applicant for a licence to manufacture beer manufactured for commercial purposes is the amount specified in the second column of the following table in relation to the quantity of beer, specified in the first column of that table that the holder of the licence is authorized to manufacture in a year:

<b>First Column</b>	<b>Second Column</b>
<b>Quantity of beer that may be manufactured in a year</b>	<b>Amount to be given in security</b>
	\$
1,706.25 kilolitres or less .....	1,000
More than 1,706.25 kilolitres, but not more than 3,412.5 kilolitres.....	1,500
More than 3,412.5 kilolitres, but not more than 6,825 kilolitres.....	2,000
More than 6,825 kilolitres, but not more than 13,650 kilolitres.....	5,000
More than 13,650 kilolitres, but not more than 27,300 kilolitres.....	10,000
More than 27,300 kilolitres, but not more than 54,600 kilolitres.....	15,000
More than 54,600 kilolitres .....	20,000

**Regulation 214A**

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**214A Security for quantity of beer that may be manufactured for non-commercial purposes**

For section 16 of the Act, the amount to be given in security to the Collector by an applicant for a licence to manufacture quantities of beer in a year for non-commercial purposes is as follows:

<b>Quantity of beer that may be manufactured in a year for non-commercial purposes</b>	<b>Amount to be given in security</b>
	<b>\$</b>
100,000 litres or less .....	200
100,001 litres or more .....	400



**Regulation 228**

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**228 Security of licensed premises**

- (1) A factory in which a manufacturer is licensed to manufacture liqueurs or other excisable beverages shall be constructed of materials and in a manner approved by the Collector and shall be so constructed that it allows for the proper supervision by officers of the manufacture of liqueurs or other excisable beverages.
- (2) A factory shall be secured in such a manner and by such locks or fastenings as are approved by the Collector.
- (3) If required by the Collector so to do, a manufacturer shall:
  - (a) secure all windows with iron bars not less than 25 millimetres in diameter so placed in the windows that the spaces between the bars and between the end bars and the walls do not exceed 155 millimetres in width; and
  - (b) cover all windows with close wire netting; and
  - (c) cover the inside of all exterior doors with iron sheeting; and
  - (d) make provision for the segregation and suitable storage of all liqueurs or other excisable beverages stored in cases or casks.
- (4) Where the Collector considers it necessary so to do, the Collector may supply, at the expense of the manufacturer, locks additional to those which the manufacturer is required, by subregulation (2) of this regulation, to fix to the premises, and the keys of the additional locks shall be held by an officer.

**229 Factory plant and equipment**

- (1) A manufacturer shall install in the factory in which the manufacturer is licenced to manufacture liqueurs or other excisable beverages sufficient vats, tanks and other containers suitable for the manufacture and reception of liqueurs or other excisable beverages and for their storage when manufactured.
- (2) A manufacturer shall number consecutively, commencing with the number one, the vats, tanks and containers and shall paint, to the satisfaction of the Collector, the numbers on the vats, tanks and containers in oil colours.



**Regulation 234A**

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- (3) If required by the Collector so to do, a manufacturer shall:
- (a) install in the factory sufficient vats or tanks suitable for the storage of spirit intended to be used in the manufacture of liqueurs or other excisable beverages; and
  - (b) cover closely all vats, tanks or containers installed in the factory; and
  - (c) provide suitable dipping holes in the coverings; and
  - (d) fit to the vats, tanks and containers fastenings which enable them to be securely locked.
- (4) No plant other than plant used in the manufacture of liqueurs or other excisable beverages shall be installed in a factory without the approval of the Collector.

**232 Goods stored on licensed premises**

- (3) A manufacturer shall, if the Collector so directs, keep imported goods separate from goods manufactured or produced in Australia until they are used in the manufacture of liqueurs or other excisable beverages.
- (5) Except with the approval of the Collector, a manufacturer shall not bring into, or have in the manufacturer's possession, custody or control in, a factory licensed for the manufacture of liqueurs or other excisable beverages, any goods other than goods intended for use in the manufacture of liqueurs or other excisable beverages.

**234 Powers of officers**

An officer may gauge a tank, vat or other container installed in a factory whenever the officer considers it necessary to do so.

**234A Dutiable content**

For the purposes of calculating duty, the percentage of alcohol by volume contained in liqueurs or other excisable beverages may be ascertained by distillation or by any other method approved by the Collector.

**Regulation 234B**

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**234B Allowance for waste**

The Collector may make such allowances for waste as the Collector considers reasonable in respect of:

- (a) the storage of spirit intended for use in the manufacture of liqueurs or other excisable beverages; and
- (b) losses arising out of the manufacture, storage or bottling of liqueurs or other excisable beverages.

**234C Removal from factory**

- (1) Subject to the next succeeding subregulation, a manufacturer shall not remove liqueurs or other excisable beverages from the factory except in bottles or flasks of the sizes referred to in the next succeeding regulation.
- (2) The Collector may authorize the removal in bulk containers of liqueurs or other excisable beverages from the factory in which they are manufactured to an approved place for:
  - (a) bottling in accordance with regulation 234D; or
  - (b) exportation; or
  - (c) manufacturing purposes, approved by the Collector, in accordance with such conditions as the Collector determines.
- (3) A manufacturer shall, in a manner approved by the Collector, mark each bulk container with the following particulars:
  - (a) the name and address (including the word 'Australia') of the factory, the factory and the State number furnished to the manufacturer and the words 'Made in Australia' or such other words as the Collector approves indicating that the liqueur or other excisable beverage in the container has been made in Australia; and
  - (b) the capacity of the container and the contents in litres, ascertained by weight, measure or gauge, as directed by the Collector, of the liqueur or other excisable beverage in the container; and
  - (c) the gross weight of the container; and
  - (d) the name, type or brand of liqueur or other excisable beverage in the container.

**Regulation 234D**

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**234D Labelling**

- (2) Where bottles or flasks are packed in cases:
  - (a) each case shall contain the one type of liqueur or other excisable beverage; and
  - (b) the same number of bottles or flasks, as the case may be, shall be packed in each case; and
  - (c) each case containing a particular type of bottle or flask shall contain the same number of that type of bottle or flask, as the case may be.
- (3) The liquid quantity of liqueur or other excisable beverage in a case or bottle shall be ascertained by measure or by such other means as the Collector directs.
- (4) A manufacturer of liqueur or other excisable beverage shall affix to each bottle or flask of liqueur or other excisable beverage manufactured by the manufacturer a label containing the following particulars, that is to say:
  - (a) either the name of the manufacturer and the address of the factory at which the liqueur or other excisable beverage was manufactured or the number allotted by the Collector to that factory and the number allotted by the Collector to the State in which the liqueur or other excisable beverage was manufactured; and
  - (b) the words 'Made in Australia', or words approved by the Collector indicating that the liqueur or other excisable beverage was manufactured in Australia; and
  - (c) the name, type or brand of liqueur or other excisable beverage; and
  - (d) the quantity of liqueur or other excisable beverage contained in the bottle or flask; and
  - (e) if the Collector has approved the placing of any additional markings on bottles or flasks of liqueur or other excisable beverage manufactured by the manufacturer — those additional markings.
- (5) Where a manufacturer packs bottles or flasks of liqueur or other excisable beverage in a case, the manufacturer shall paint or brand on the case the following particulars, that is to say:

**Regulation 234E**

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- (a) either the name of the manufacturer and the address of the factory at which the liqueur or other excisable beverage was manufactured or the number allotted by the Collector to that factory and the number allotted by the Collector to the State in which the liqueur or other excisable beverage was manufactured; and
  - (b) the words 'Made in Australia', or words approved by the Collector indicating that the liqueur or other excisable beverage was manufactured in Australia.
- (6) The particulars required by this regulation to be included on a label or to be painted or branded on a case shall be taken not to be so included or so painted or branded, as the case may be, unless those particulars are easily readable.

**234E Factory and State numbers to be marked**

- (1) In marking the factory number and the State number on a bulk container, case or label, the manufacturer shall place the factory number directly above the State number and within a circle, thus  $\begin{array}{c} 10 \\ 3 \end{array}$ , or in a diamond or triangle.
- (2) The marking shall be placed in a position approved by the Collector.

## Part XXII                      Miscellaneous

### 244            Excisable goods for section 57 of the Act

- (1) The following kinds of excisable goods are prescribed for the purpose of section 57 of the Act:
  - (a) uncut tobacco;
  - (b) cut tobacco;
  - (c) snuff;
  - (d) cigars;
  - (e) cigarettes;
  - (f) wine;
  - (g) petrol;
  - (h) liqueurs or other excisable beverages.
- (2) In this regulation, *petrol* has the same meaning as in regulation 161.

### 245            Holding out as a licensed manufacturer

- (1) A person (not being a person licensed to manufacture under the Act) shall not assume or use in connection with a business a word or mark that would reasonably lead other persons to believe that the person is licensed to manufacture under the Act.
- (2) Without limiting the generality of the last preceding subregulation, a person (not being a person licensed to manufacture under the Act) who places, or causes or permits to be placed, on any goods or on the packets, cases or containers in which goods are packed:
  - (a) a factory number and a State number furnished by the Collector to a manufacturer under section 67 of the Act; or
  - (b) a mark, design or numbers so nearly resembling a factory number and a State number, whether alone or in conjunction with other words, designs or marks as to be likely to deceive;

**Regulation 246**

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shall be deemed to be guilty of an offence against that subregulation.

**246 Application fee**

The application fee for paragraph 39 (2) (f) of the Act is nil.

**247 Review of decisions**

- (1) This regulation applies to:
  - (a) a decision of the CEO not to approve payment of drawback to a person in accordance with subregulation 78 (1); and
  - (b) a decision of the CEO, under subregulation 78A (4), refusing:
    - (i) to exempt an owner from the application of paragraph 78A (1) (a); or
    - (ii) to approve payment of drawback.
- (2) A person who is dissatisfied with a decision made in relation to the person may object against the decision in the manner set out in Part IVC of the *Taxation Administration Act 1953*.

**248 Statement to accompany notice of decision**

- (1) The notice that the CEO is required to give under subregulation 78 (2) must include a statement to the effect that the person in relation to whom the decision was made may object, in the manner set out in Part IVC of the *Taxation Administration Act 1953*, against that decision.
- (2) A failure to comply with subregulation (1) does not affect the validity of the decision.

**249 Prescribed fuel marker**

- (1) For item 11 of the Schedule to the *Excise Tariff Act 1921*, MORTRACE MP is prescribed as the chemical additive to be a fuel marker.

**Regulation 250**

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- (2) For item 11 of the Schedule to the *Excise Tariff Act 1921*, the prescribed proportion is 20 milligrams of MORTRACE MP per litre of a product in a subitem of that item.

**250 Prescribed threshold**

For paragraph 5D (b) of the *Excise Tariff Act 1921*, the prescribed threshold proportion is 1 milligram of MORTRACE MP per litre of a product in a subitem of item 11 of the Schedule to that Act.

**Schedule 1**

(regulation 28 (a))

**Form 1 Tobacco leaf producer's book**

(regulation 4)

AUSTRALIAN EXCISE

*Tobacco Leaf Producer's Book*

Name of Producer

Place

Registration No.

Date	Extent of area on which leaf is grown in hectares	Quantity of cured tobacco leaf produced in kilo-grammes	Date	Quantity of cured tobacco leaf removed		To whom delivered	
				Pkgs	kg	Name	Address



**Form 2 Tobacco producer's return for twelve months ended 31st December, 20**  
(regulation 6)

AUSTRALIAN EXCISE

*Tobacco producer's return for twelve months ended 31st December, 20 .*

Name of Producer:

Surname (block letters)      Christian names

Postal address:

The total area from which Tobacco Leaf was harvested by me during the twelve months ended 31st December, 20 was —

Hectares:

Where situated:

*Cured Leaf* —

- (a) On hand at 1st January, 20 , as shown on my last return ..... kg
- Obtained from crop harvested between 1st January, 20 , and 31st December, 20 .....
- Returned as unsaleable or for any other reason [*give particulars on a separate sheet*] .....
- Total (a) ..... kg
- (b) Total quantity removed between 1st January, 20 , and 31st December, 20 , including leaf rehandled, as shown below .....
- Leaf destroyed (*quote authority and method of destruction*) .....
- Balance on hand on farm on 31st December, 20 .....
- Total (b) .....

The difference of      kg between the total of (a) and (b) is accounted for as follows:

*(Omit if totals agree)*

DETAILS OF TOBACCO LEAF REMOVED SHOWING PARTICULARS OF EACH CONSIGNMENT

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Date	Quantity	Name and Address of Dealer or Manufacturer to whom Sold or Delivered
	kg	
Total ...		

The area which I have planted or proposed to plant with Tobacco which will be harvested during the year 20      is      hectares situated at

I hereby declare that this Return is a true statement of the particulars mentioned therein for the twelve months ended 31st December, 20      .  
(Signature of Producer)

Declared before me at      this  
day of      20      .  
(Signature of Person taking Declaration)

**Form 3 Tobacco leaf dealer's book**  
(regulation 8)

AUSTRALIAN EXCISE

*Tobacco Leaf Dealer's Book*

Name of Dealer

Place

Date	Tobacco Leaf Bought			Date	Tobacco Leaf Sold					
	Australian	Imported	From whom Bought		Australian	Imported	To whom Sold	Address of Buyer		
	kg	kg			pkgs	kg	pkgs	kg		

**Form 4 Tobacco leaf dealer's return**

(regulation 10)

## AUSTRALIAN EXCISE

*Tobacco Leaf Dealer's Return*

Name of Dealer

Place

Quantity of Tobacco Leaf Bought		From whom	Quantity of Tobacco Leaf Sold				To whom	Quantity of Tobacco Leaf in Hand	
Australian	Imported		Australian		Imported			Australian	Imported
			pkgs	kg	pkgs	kg			

hereby declare that the above return contains a true statement of the particulars mentioned therein for the quarter ended

day of last past.

(Signed)

Declared at this day of 20 , before me.

(Signed)

(Description of person taking declaration)

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**Form 6      Application for delivery of Australian leaf or Australian manufactured tobacco for agricultural, horticultural, or sheep-wash purposes**

(regulation 34)

**AUSTRALIAN EXCISE**

*Application for Delivery of Australian Leaf or Australian Manufactured Tobacco for Agricultural, Horticultural, or Sheep-wash Purposes*

To the Collector,

I (or we) request permission to  
mix with kg weight of Australian tobacco  
leaf (*or* Australian manufactured tobacco), now stored in  
to be afterwards used at for the purpose  
of

Dated the day of 20 .

Approved —

Applicant  
Collector 20 .

**Form 19    Application for delivery of certain spirits  
for industrial or scientific purposes**

(regulation 143)

AUSTRALIAN EXCISE

*Application for delivery of spirits, not matured in wood for 2 years, for  
industrial or scientific purposes*

Address

Date

To the Collector

I request your permission upon payment of duty to take delivery of spirits not matured by storage in wood for a period of not less than two years, to be used by me in the making of \_\_\_\_\_ (or for sale to chemists or manufacturers for use in the making or compounding of \_\_\_\_\_) (1).

I enclose a security that I will use the spirits for no other purposes.

I undertake to keep a book showing the quantities of such spirits used in the making of \_\_\_\_\_, (and the quantities sold to chemists or manufacturers for the making of \_\_\_\_\_) (1) and that the book will be balanced monthly and kept ready for inspection at any time by an officer of Excise.

(1) Words in parentheses to be inserted only when the applicant desires to sell small quantities to chemists or others in use in the manufacture of medicines or other items mentioned in form of security.

**Form 21 Form of record to be kept by users of Australian spirits, not matured in wood for two years, delivered under item 2 (M) of the Excise Tariff 1901**

(regulation 148)

**AUSTRALIAN EXCISE**

*Form of record to be kept by users of Australian spirits, not matured in wood for two years, delivered under item 2 (M) of the Excise Tariff 1901*

Received					How disposed of										
Spirits received					Spirits used					Sold					
Date	Number of warrant	Product in litres	Percentage by volume of alcohol	Alcohol in litres	Date	Product in litres	Percentage by volume of alcohol	Alcohol in litres	Article in preparation of which spirits have been used	Date	Name of purchaser	Quantity			Article in preparation of which spirits are to be used
												Product in litres	Percentage by volume of alcohol	Alcohol in litres	
	Balance on hand														

I declare that the foregoing entries relating to the month of \_\_\_\_\_, 20\_\_\_\_, fully set forth all the matters required by law and that the same are true in every particular.

(Signature of Manufacturer)

Declared at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ before me—

(Description of person taking declaration)





**Form 25 Return of ship's stores or aircraft's stores**

(regulation 186)

## RETURN OF SHIP'S STORES OR AIRCRAFT'S STORES

Ship (*or Aircraft*) From Master (*or Pilot*)  
 Principal agent Duty payable at  
 Arrived at the Port of on the day  
 of , 20 .

*List of Goods liable to Excise Duties*

Description of Goods	Quantity consumed in Australia

I hereby declare that the particulars shown in this form are a true and accurate statement of all ship's stores (*or aircraft's stores*) liable to Excise duties consumed on board the abovementioned ship (*or aircraft*) in Australia.

Declared at before me this Master (*or Pilot*)  
 of , 20 . day  
 Collector

**Form 39 Authority to agent to sign declarations**

(regulation 185)

AUSTRALIAN EXCISE

*Authority to Agent to Sign Declarations*

(a) hereby authorizes (b)  
(whose signature appears below) to sign as its agent forms containing  
declarations required under the *Excise Regulations 1925*.

Dated at the day of 20 .

In witness whereof the Common Seal of the (c)  
was affixed hereto in the presence of

To the Collector

Signature of person authorized

(a) Here insert name of principal

(b) Here insert name of person authorized

(c) Here Insert 'Company,' 'Corporation,' or as the case may be

**Form 40 Security — spirit for use in public hospitals**  
(regulation 119)

COMMONWEALTH OF AUSTRALIA

*Excise Act 1901*

SECURITY

**SPIRIT FOR USE IN PUBLIC HOSPITALS**

By this security the subscribers are, under the *Excise Act 1901*, bound to the CEO (as defined in that Act) in the sum of \_\_\_\_\_ subject only to this condition that if all excisable spirit which is from time to time during the continuance of this security delivered to \_\_\_\_\_ under Excise Tariff Item \_\_\_\_\_ is dealt with in accordance with the *Excise Act 1901* and any amendment thereof or any Act passed in substitution therefor and the Regulations for the time being in force thereunder, then this security shall be thereby discharged.\*

Dated at \_\_\_\_\_ the \_\_\_\_\_ day of \_\_\_\_\_ 20 .

Name and Descriptions of Subscribers	Signature of Subscribers	Signature and Addresses of Witnesses

\* Note — If liability is not intended to be joint and several and for the full amount here state what is intended as, for example, thus — ‘The liability of the subscribers is joint only’, or ‘The liability of [*mentioning subscriber*] is limited to [*here state amount of limit of or mode of ascertaining limit*].’

**Form 41 Return of spirit use**  
(regulation 124)

AUSTRALIAN EXCISE

Return showing particulars of Australian spirit received and disposed of by  
Hospital during the half-year ended , 20 .

Date		Spirit received		Date		Spirit disposed of	
20				20			
			litres				litres
		Balance on hand at end of previous half year .....				Distributions to other hospitals— To .....	
		Receipts during half-year to which return relates— From .....				To .....	
		From .....				Used— For .....	
		From .....				For .....	
		From .....				For .....	
		From .....				For .....	
		From .....				Balance on hand at end of half-year to which return relates.....	
		Total .....				Total .....	

I, \_\_\_\_\_ hereby declare that the above  
return contains a true statement of the particulars mentioned therein for the  
half-year ended , 20 .

(Signature of Declarant)

Declared at \_\_\_\_\_  
day of \_\_\_\_\_, 20 .

before me this

(Description of person taking declaration)

**Form 46 Record of spirits used in the  
manufacture of medicinal preparations**  
(regulation 125B)

AUSTRALIAN EXCISE

*Excise Act 1901*

RECORD OF SPIRITS USED IN THE MANUFACTURE OF  
MEDICINAL PREPARATIONS

Date	Name of preparation	How disposed of					Excise Permit Number
		Product in litres	Percentage by volume of alcohol	Alcohol in litres	To whom delivered	Place	

I declare that the foregoing entries relating to the month of \_\_\_\_\_, 20\_\_\_\_, fully set forth all the matters required by law and that the same are true in every particular.

(Signature of Manufacturer)

Declared at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ before  
me —

(Description of person taking declaration)

**Form 47 Security — spirit used in the  
manufacture of medicinal preparations  
for use in public hospitals**  
(regulation 125C)

COMMONWEALTH OF AUSTRALIA

*Excise Act 1901*

SECURITY

**SPIRIT USED IN THE MANUFACTURE OF MEDICINAL  
PREPARATIONS FOR USE IN PUBLIC HOSPITALS**

By this security the subscribers are, pursuant to the *Excise Act 1901*, bound to the CEO (as defined in that Act) in the sum of \_\_\_\_\_ subject only to this condition that if all medicinal preparations containing spirit entered under Excise Tariff Item 2 (Q) and received by \_\_\_\_\_ for distribution to Public Hospitals are from time to time during the continuance of this security delivered by \_\_\_\_\_ only to Public Hospitals and that the provisions of the *Excise Act 1901* are, during the continuance of this security, complied with by \_\_\_\_\_ then this security shall be thereby discharged.

Dated at \_\_\_\_\_ the \_\_\_\_\_ day of \_\_\_\_\_ 20 \_\_\_\_ .

Name and Descriptions of Subscribers	Signature of Subscribers	Signature and Addresses of Witnesses

NOTE — If liability is not intended to be joint and several and for the full amount here state what is intended as, for example, thus — ‘The liability of the subscribers is joint only’ or ‘The liability of [*mentioning subscriber*] is limited to [*here state amount of limit of or mode of ascertaining limit*]’.

## Schedule 2

(regulation 2A)

Column 1 Item	Column 2 Cases	Column 3 Conditions
1	Where the following goods, namely, spirits or liqueurs or other excisable beverages, are to be used in the manufacture of tobacco, cigars, cigarettes or snuff	<p>(1) The goods shall be used in the manufacture of tobacco, cigars, cigarettes or snuff by a manufacturer licensed to manufacture tobacco, cigars, cigarettes or snuff, as the case may be.</p> <p>(2) Where the goods are capable of being used as food or beverage, the goods shall be treated in such a way as to be rendered unfit for any purpose other than the manufacture of tobacco, cigars, cigarettes or snuff.</p>
2	Where beer containing more than 3.8 per cent by volume of alcohol that has been manufactured at a brewery is to be used in the manufacture of other beer	The beer shall be used in the manufacture of beer containing not more than 3.8 per cent by volume of alcohol and shall be so used at the brewery at which the first-mentioned beer was manufactured or, if the manufacturer of the first-mentioned beer holds a brewery licence in respect of another brewery, at that other brewery.

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<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Cases</b>	<b>Conditions</b>
3	Where beer containing more than 1.15 per cent, but not more than 3.8 per cent, by volume of alcohol that has been manufactured at a brewery is to be used in the manufacture of other beer	The beer shall be used in the manufacture of beer containing not more than 1.15 per cent by volume of alcohol and shall be so used at the brewery at which the first-mentioned beer was manufactured or, if the manufacturer of the first-mentioned beer holds a brewery licence in respect of another brewery, at that other brewery.
4	Where spirits distilled from beer at a brewery are to be used in the manufacture of beer	The spirits shall be used in the manufacture of the beer at the brewery at which the spirits were distilled or, if the manufacturer of the spirits holds a brewery licence in respect of another brewery, at that other brewery.
5	Where the following goods, namely, spirits, are to be used in the manufacture of liqueurs or other excisable beverages	The goods shall be used in the manufacture of liqueurs or other excisable beverages by a manufacturer licensed to manufacture those beverages.
6	Where goods, being manufactured tobacco liable to duties of Customs, are to be used in the manufacture of tobacco, cigars, cigarettes or snuff	The goods shall not be used in the manufacture of tobacco, cigars, cigarettes or snuff unless tobacco produced in Australia constitutes not less than 50 per cent by weight of the tobacco used in that manufacture.



Column 1 Item	Column 2 Cases	Column 3 Conditions
7	Where spirits, being spirits liable to duties of Customs and containing not less than 84 per cent by volume of alcohol, are to be used in the manufacture of other spirits	<p>(1) The first-mentioned spirits shall not be used in the manufacture of the second-mentioned spirits unless the manufacturer of the second-mentioned spirits holds a warehouse licence, a spirit maker's licence issued pursuant to the <i>Distillation Act 1901</i>, or a licence to make methylated spirits issued pursuant to the <i>Spirits Act 1906</i> and the Collector has, on the application of the manufacturer, consented to the manufacturer blending spirits at the warehouse, distillery or methylator's premises to which the warehouse licence, spirit makers' licence or licence to make methylated spirits relates.</p> <p>(2) The first-mentioned spirits shall be blended with spirits distilled in Australia and containing not less than 84 per cent by volume of alcohol.</p> <p>(3) The spirits manufactured from the first-mentioned spirits are intended for use for industrial, manufacturing, scientific, educational or medical purposes.</p>

Column 1 Item	Column 2 Cases	Column 3 Conditions
8	Where petrol that is liable to duties of Customs is to be used in the manufacture of other petrol	<p>(1) The manufacturer of the resulting petrol must be the holder of a warehouse licence or a licence to manufacture petroleum products under the Act.</p> <p>(2) The first-mentioned petrol, when used in the manufacture of the resulting petrol, must be blended with petrol manufactured in Australia.</p>
9	<p>Where spirits that are:</p> <p>(a) liable to duties of Customs; and</p> <p>(b) of the kind referred to in subitem 2 (A), (C), (D) or (F) in the Schedule to the <i>Excise Tariff Act 1921</i>;</p> <p>are to be used in the manufacture of other spirits</p>	<p>(1) The manufacturer of the resulting spirits must be the holder of:</p> <p>(a) a licence under the Act to manufacture those spirits; or</p> <p>(b) a spirit maker's licence under the <i>Distillation Act 1901</i>.</p> <p>(2) The first-mentioned spirits, when used in the manufacture of the resulting spirits, must be blended with spirits that are:</p> <p>(a) distilled in Australia; and</p> <p>(b) of the same kind as the first-mentioned spirits.</p> <p>(3) The resulting spirits must contain a greater proportion of the spirits distilled in Australia than of the first-mentioned spirits.</p>

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Column 1 Item	Column 2 Cases	Column 3 Conditions
10	Where beverages to which column 1 of the table in subsection 19 (1) of the <i>Customs Tariff Act 1995</i> applies are to be used in the manufacture of other excisable beverages	<p>(1) The manufacturer of the resulting beverage must be a holder of:</p> <ul style="list-style-type: none"> <li>(a) a licence under the Act to manufacture the other excisable beverage; or</li> <li>(b) a spirit maker's licence under the <i>Distillation Act 1901</i>.</li> </ul> <p>(2) The resulting beverage must be an other excisable beverage.</p>

**Table of Instruments**

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**Notes to the *Excise Regulations 1925*****Note 1**

The *Excise Regulations 1925* (in force under the *Excise Act 1901*) as shown in this compilation comprise Statutory Rules 1925 No. 181 amended as indicated in the Tables below.

All relevant information pertaining to application, saving or transitional provisions prior to 1 July 2003 is not included in this compilation. For subsequent information see Table A.

Under the *Legislative Instruments Act 2003*, which came into force on 1 January 2005, it is a requirement for all non-exempt legislative instruments to be registered on the Federal Register of Legislative Instruments. From 1 January 2005 the Statutory Rules series ceased to exist and was replaced with Select Legislative Instruments (SLI series). Numbering conventions remain the same, ie Year and Number.

**Table of Instruments**

<b>Year and number</b>	<b>Date of notification in <i>Gazette</i> or FRLI registration</b>	<b>Date of commencement</b>	<b>Application, saving or transitional provisions</b>
1925 No. 181	31 Oct 1925	31 Oct 1925	
1926 No. 70	3 June 1926	9 Mar 1926	—
1928 No. 131	13 Dec 1928	22 Aug 1928	—
1929 No. 74	11 July 1929	11 July 1929	—
1929 No. 92	23 Aug 1929	23 Aug 1929	—
1929 No. 97	12 Sept 1929	12 Sept 1929	—
1930 No. 71	27 June 1930	27 June 1930	—
1931 No. 25	5 Mar 1931	5 Mar 1931	—
<b>as amended by</b>			
1939 No. 39	18 May 1939	18 May 1939	—
1931 No. 43	30 Apr 1931	30 Apr 1931	—
1932 No. 13	11 Feb 1932	11 Feb 1932	—
1932 No. 51	26 May 1932	26 May 1932	—
1932 No. 105	29 Sept 1932	29 Sept 1932	—
1932 No. 129	17 Nov 1932	17 Nov 1932	—
1933 No. 37	16 Mar 1933	16 Mar 1933	—
1933 No. 103	14 Sept 1933	14 Sept 1933	—

**Table of Instruments**

<b>Year and number</b>	<b>Date of notification in <i>Gazette</i> or FRLI registration</b>	<b>Date of commencement</b>	<b>Application, saving or transitional provisions</b>
<b>as amended by</b>			
1939 No. 39	18 May 1939	18 May 1939	—
1934 No. 9	18 Jan 1934	18 Jan 1934	—
1934 No. 65	24 May 1934	24 May 1934	—
1934 No. 76	5 July 1934	5 July 1934	—
1936 No. 26	5 Mar 1936	5 Mar 1936	—
1936 No. 56	30 Apr 1936	30 Apr 1936	—
1936 No. 99	30 July 1936	30 July 1936	—
1939 No. 5	19 Jan 1939	19 Jan 1939	—
1939 No. 39	18 May 1939	18 May 1939	—
1939 No. 60	3 Aug 1939	3 Aug 1939	—
1939 No. 121	19 Oct 1939	19 Oct 1939	—
1939 No. 169	14 Dec 1939	Rr. 2 and 5: 1 Jan 1940 Rr. 4 and 6: 1 Jan 1938 Remainder: 14 Dec 1939	—
1940 No. 17	25 Jan 1940	25 Jan 1940	—
1940 No. 48	1 Mar 1940	1 Mar 1940	—
1941 No. 313	18 Dec 1941	18 Dec 1941	—
1942 No. 291	26 June 1942	26 June 1942	—
1942 No. 335	30 July 1942	30 July 1942	—
1942 No. 387	10 Sept 1942	10 Sept 1942	—
1943 No. 22	28 Jan 1943	28 Jan 1943	—
1943 No. 140	27 May 1943	27 May 1943	—
1944 No. 173	30 Nov 1944	30 Nov 1944	—
1945 No. 103	5 July 1945	5 July 1945	—
1946 No. 89	23 May 1946	23 May 1946	—
1947 No. 28	28 Feb 1947	28 Feb 1947	—
1947 No. 85	26 June 1947	1 July 1947	—
1948 No. 36	15 Mar 1948	15 Mar 1948	—
1948 No. 95	29 July 1948	29 July 1948	—
1949 No. 96	25 Nov 1949	25 Nov 1949	—
1950 No. 16	30 Mar 1950	1 Apr 1950	—
1951 No. 81	23 July 1951	23 July 1951	—
1951 No. 123	18 Oct 1951	18 Oct 1951	—
1952 No. 97	6 Nov 1952	6 Nov 1952	—
1953 No. 86	1 Oct 1953	1 Oct 1953	—
1954 No. 22	18 Mar 1954	18 Mar 1954	—
1954 No. 109	28 Oct 1954	28 Oct 1954	—

**Table of Instruments**

<b>Year and number</b>	<b>Date of notification in <i>Gazette</i> or FRLI registration</b>	<b>Date of commencement</b>	<b>Application, saving or transitional provisions</b>
1955 No. 54	18 Aug 1955	18 Aug 1955	—
1955 No. 65	29 Sept 1955	29 Sept 1955	—
1956 No. 128	24 Dec 1956	24 Dec 1956	—
1958 No. 18	27 Mar 1958	27 Mar 1958	—
1958 No. 87	23 Dec 1958	1 Jan 1959	—
1959 No. 76	10 Sept 1959	17 Sept 1959 (see r. 1 and <i>Gazette</i> 1959, p. 3278)	—
1960 No. 27	29 Apr 1960	29 Apr 1960	—
1960 No. 77	13 Oct 1960	13 Oct 1960	—
1961 No. 61	28 Apr 1961	28 Apr 1961	—
1962 No. 4	18 Jan 1962	18 Jan 1962	—
1962 No. 46	25 June 1962	25 June 1962	—
1962 No. 108	6 Dec 1962	6 Dec 1962	—
1963 No. 147	24 Dec 1963	24 Dec 1963	—
1965 No. 195	24 Dec 1965	24 Dec 1965	—
1966 No. 164	24 Nov 1966	24 Nov 1966	—
1966 No. 174	2 Dec 1966	2 Dec 1966	—
1967 No. 172	20 Dec 1967	20 Dec 1967	—
1969 No. 153	26 Sept 1969	1 Oct 1969 (see r. 1 and <i>Gazette</i> 1969, p. 5771)	—
1969 No. 187	4 Dec 1969	4 Dec 1969	—
1969 No. 205	18 Dec 1969	18 Dec 1969	R. 8
1970 No. 114	27 Aug 1970	27 Aug 1970	—
1970 No. 142	15 Oct 1970	15 Oct 1970	—
1971 No. 60	20 May 1971	20 May 1971	—
1971 No. 142	4 Nov 1971	1 Jan 1972	—
1971 No. 171	22 Dec 1971	22 Dec 1971	—
1972 No. 92	29 June 1972	1 July 1972	—
1972 No. 209	21 Dec 1972	21 Dec 1972	—
1973 No. 258	12 Dec 1973	12 Dec 1973	—
1974 No. 199	29 Oct 1974	29 Oct 1974	—
1974 No. 207	29 Oct 1974	29 Oct 1974	R. 2
1975 No. 162	19 Aug 1975	19 Aug 1975	R. 3
1978 No. 196	26 Oct 1978	26 Oct 1978	—
1978 No. 275	29 Dec 1978	29 Dec 1978	—
1979 No. 279	24 Dec 1979	24 Dec 1979	—

**Table of Instruments**

<b>Year and number</b>	<b>Date of notification in <i>Gazette</i> or FRLI registration</b>	<b>Date of commencement</b>	<b>Application, saving or transitional provisions</b>
1980 No. 111	30 May 1980	30 May 1980	—
1980 No. 374	31 Dec 1980	31 Dec 1980	—
1981 No. 163	30 June 1981	30 June 1981	—
1981 No. 242	28 Aug 1981	28 Aug 1981	—
1981 No. 275	30 Sept 1981	30 Sept 1981	—
1982 No. 138	25 June 1982	25 June 1982	—
1982 No. 254	1 Oct 1982	1 Oct 1982	—
1983 No. 306	16 Dec 1983	16 Dec 1983	—
1984 No. 19	22 Feb 1984	R. 4: (see r. 1 and (a)) Remainder: 22 Feb 1984	—
1984 No. 126	29 June 1984	29 June 1984	—
1984 No. 219	31 Aug 1984	31 Aug 1984	—
1984 No. 320	2 Nov 1984	8 Dec 1983	—
1985 No. 13	14 Feb 1985	2 Feb 1985	—
1985 No. 75	24 May 1985	1 July 1985	—
1985 No. 127	20 June 1985	20 June 1985	R. 4
1985 No. 137	28 June 1985	28 June 1985	—
1985 No. 141	28 June 1985	28 June 1985	—
1985 No. 142	28 June 1985	28 June 1985	—
1985 No. 234	20 Sept 1985	20 Sept 1985	—
1985 No. 307	21 Nov 1985	21 Nov 1985	—
1985 No. 357	20 Dec 1985	20 Dec 1985	R. 2
1986 No. 78	24 Apr 1986	24 Apr 1986	—
1986 No. 173	30 June 1986	30 June 1986	—
1986 No. 249	19 Sept 1986	19 Sept 1986	R. 2
1986 No. 295	17 Oct 1986	17 Oct 1986	—
1986 No. 338	19 Nov 1986	19 Nov 1986	—
1987 No. 28	27 Feb 1987	27 Feb 1987	—
1987 No. 123	15 June 1987	1 Aug 1987	—
1987 No. 161	29 July 1987	Rr. 2 and 3: 1 Aug 1987 R. 4: 2 Aug 1987 Remainder: 29 July 1987	—
1987 No. 212	2 Oct 1987	2 Oct 1987	—
1988 No. 135	24 June 1988	24 June 1988	—
1988 No. 216	24 Aug 1988	24 Aug 1988	—
1988 No. 388	21 Dec 1988	21 Dec 1988	—
1989 No. 61	14 Apr 1989	14 Apr 1989	—
1989 No. 102	26 May 1989	26 May 1989	—

**Table of Instruments**

<b>Year and number</b>	<b>Date of notification in <i>Gazette</i> or FRLI registration</b>	<b>Date of commencement</b>	<b>Application, saving or transitional provisions</b>
1989 No. 158	30 June 1989	1 July 1989	—
1989 No. 307	17 Nov 1989	1 Mar 1988	—
1989 No. 327	30 Nov 1989	1 July 1988	—
1989 No. 408	21 Dec 1989	21 Dec 1989	—
1990 No. 7	25 Jan 1990	29 Jan 1990	—
1990 No. 124	5 June 1990	5 June 1990	—
1990 No. 218	4 July 1990	21 Dec 1989	—
1990 No. 221	4 July 1990	4 July 1990	—
1990 No. 223	4 July 1990	4 July 1990	—
1990 No. 236	12 July 1990	12 July 1990	—
1991 No. 110	31 May 1991	1 June 1991	—
1991 No. 317	16 Oct 1991	16 Oct 1991	—
1991 No. 383	27 Nov 1991	1 July 1989	—
1992 No. 62	5 Mar 1992	5 Mar 1992	—
1992 No. 327	16 Oct 1992	16 Oct 1992	—
1992 No. 345	2 Nov 1992	2 Nov 1992	R. 4
1992 No. 446	24 Dec 1992	R. 4: 1 Jan 1993 Remainder: 24 Dec 1992	R. 5
1994 No. 81	31 Mar 1994	1 Apr 1994	—
1994 No. 316	6 Sept 1994	6 Sept 1994	—
1995 No. 100	18 May 1995	18 May 1995	—
1995 No. 314	26 Oct 1995	26 Oct 1995	—
1995 No. 351	23 Nov 1995	23 Nov 1995	—
1995 No. 425	28 Dec 1995	28 Dec 1995	—
1997 No. 340	9 Dec 1997	9 Dec 1997	—
1997 No. 384	24 Dec 1997	31 Jan 1998	—
1997 No. 388	24 Dec 1997	24 Dec 1997	—
1997 No. 423	24 Dec 1997	(see r. 2 and (b))	—
1998 No. 274	1 Sept 1998	1 Sept 1998	—
1998 No. 275	1 Sept 1998	1 Sept 1998	—
1998 No. 277	1 Sept 1998	1 Sept 1998	—
1999 No. 213	16 Sept 1999	16 Sept 1999	—
1999 No. 265	15 Nov 1999	15 Nov 1999	—
2000 No. 116	15 June 2000	1 July 2000	—
2000 No. 159	28 June 2000	1 July 2000	—
2000 No. 183	12 July 2000	1 July 2000	—
2000 No. 209	28 July 2000	28 July 2000	—
2000 No. 278	18 Oct 2000	1 July 2000	—



**Table of Instruments**

<b>Year and number</b>	<b>Date of notification in <i>Gazette</i> or FRLI registration</b>	<b>Date of commencement</b>	<b>Application, saving or transitional provisions</b>
2000 No. 297	1 Nov 2000	1 Jan 2001	—
2000 No. 365	20 Dec 2000	Rr. 1–3 and Schedule 1: 1 July 2000 Remainder: 20 Dec 2000	—
2000 No. 366	20 Dec 2000	20 Dec 2000	—
2001 No. 83	4 May 2001	4 May 2001	—
2001 No. 223	23 Aug 2001	23 Aug 2001	—
2002 No. 43	7 Mar 2002	7 Mar 2002	—
2002 No. 351	20 Dec 2002	20 Dec 2002	—
2003 No. 180	30 June 2003	Rr. 1–3, 4 (1) and Schedule 1: 1 July 2003 Remainder: 1 Feb 2004	R. 4 [see Table A]
2003 No. 203	6 Aug 2003	1 July 2003	—
2004 No. 27	26 Feb 2004	Rr. 1–3 and Schedule 1: 18 Sept 2003 Schedule 2: 1 Jan 2004 Remainder: 26 Feb 2004	—
2004 No. 329	25 Nov 2004	25 Nov 2004	—
2006 No. 58	21 Mar 2006 (see F2006L00799)	22 Mar 2006	—

(a) Subsection 2 (1) of the *Customs and Excise Amendment Act 1983* provides as follows:

(1) Subject to this section, this Act shall be deemed to have come into operation at the hour of 8 o'clock in the evening by standard time in the Australian Capital Territory on 23 August 1983.

(b) Subsections 2 (2) and (3) of the *Customs and Excise Legislation Amendment Act (No. 1) 1997* (No. 97, 1997) provide as follows:

(2) The items of Schedule 1 (other than item 27) and Schedule 2 (other than item 14) commence on a day or days to be fixed by Proclamation.

(3) If an item to which subsection (2) applies does not commence within a period of 6 months after the day on which this Act receives the Royal Assent, the item commences on the first day after the end of that period.

Items 6 and 27 of Schedule 2 commenced on 1 August 1997 (see *Gazette* 1997, No. GN30).

Items 1–5, 7–26 and 28 of Schedule 2 commenced on 31 December 1997.

**Table of Amendments**

The amendment history of the *Excise Regulations 1925* (appears in the Table below. For repealed provisions up to and including Statutory Rules 2000 No. 366 *see* the Repeal Table.

**Table of Amendments**

ad. = added or inserted    am. = amended    rep. = repealed    rs. = repealed and substituted

<b>Provision affected</b>	<b>How affected</b>
<b>Part I</b>	
Heading to Part I.....	ad. 1969 No. 153
R. 1 .....	am. 1951 No. 123 rs. 1998 No. 275
R. 2 .....	am. 1953 No. 86; 1985 Nos. 137 and 141; 1986 No. 173; 1987 No. 28; 1997 No. 340; 2000 Nos. 116, 278 and 365
R. 2AA .....	ad. 2000 No. 159 rep. 2003 No. 180
R. 2AB .....	ad. 2000 No. 365
R. 2A.....	ad. 1985 No. 141
<b>Part II</b>	
Heading to Part II.....	ad. 1969 No. 153
<b>Division 1</b>	
Heading to Div. 1 of Part II..	ad. 1969 No. 153
R. 3 .....	am. 1969 No. 153; 1972 No. 92; 2001 No. 83
R. 4 .....	am. 1969 No. 153
R. 5 .....	am. 1969 No. 153; 2001 No. 83
R. 6 .....	am. 1932 No. 105 rs. 1939 No. 169 am. 2001 No. 83
R. 7 .....	am. 1969 No. 153; 2001 No. 83
R. 8 .....	am. 1969 No. 153
R. 9 .....	am. 1969 No. 153; 2001 No. 83
R. 10.....	am. 2001 No. 83
<b>Division 2</b>	
Heading to Div. 2 of Part II..	ad. 1969 No. 153
R. 12.....	ad. 1969 No. 205 am. 1972 No. 92; 2000 No. 365

**Table of Amendments**

ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted

<b>Provision affected</b>	<b>How affected</b>
<b>Division 4</b>	
Heading to Div. 4 of Part II..	ad. 1969 No. 153
R. 29 .....	rs. 1936 No. 26; 1940 No. 48 am. 1947 No. 28 rs. 1950 No. 16 am. 1969 No. 153; 1972 No. 92; 1998 No. 277
<b>Division 5</b>	
Heading to Div. 5 of Part II..	ad. 1969 No. 153
R. 33 .....	am. 1969 No. 153
R. 34 .....	am. 1969 No. 153
R. 36 .....	rs. 1936 No. 26 am. 1941 No. 313 rs. 1969 No. 153
R. 39A.....	ad. 1936 No. 26 am. 1944 No. 173; 1969 No. 153
<b>Division 6</b>	
Heading to Div. 6 of Part II..	ad. 1969 No. 153
R. 40 .....	rs. 1936 No. 26; 1948 No. 95; 1969 No. 153 am. 1972 No. 92; 2001 No. 83
R. 41 .....	rs. 1936 No. 26 am. 1966 No. 164 rs. 1969 No. 153 am. 1972 No. 92
R. 42 .....	rs. 1948 No. 95; 1969 No. 153 am. 2001 No. 83
R. 42A.....	ad. 1951 No. 123 am. 1969 No. 153; 1972 No. 92; 1985 No. 142; 2001 No. 83
<b>Division 7</b>	
Heading to Div. 7 of Part II..	ad. 1969 No. 153
R. 44 .....	rs. 1948 No. 95; 1969 No. 153 am. 2001 No. 83
R. 45 .....	rs. 1969 No. 153 am. 2001 No. 83
<b>Division 8</b>	
Heading to Div. 8 of Part II..	ad. 1969 No. 153
R. 47 .....	rs. 1948 No. 95; 1969 No. 153 am. 2001 No. 83
R. 48 .....	rs. 1948 No. 95; 1969 No. 153
R. 49 .....	ad. 1961 No. 61

**Table of Amendments**

ad. = added or inserted    am. = amended    rep. = repealed    rs. = repealed and substituted

<b>Provision affected</b>	<b>How affected</b>
<b>Division 9</b>	
Div. 9 of Part II .....	ad. 2000 No. 365
R. 49AA .....	ad. 2000 No. 365
<b>Part III</b>	
Heading to Part III .....	ad. 1969 No. 153 am. 1984 No. 126
Part III .....	ad. 1974 No. 199
R. 49A .....	ad. 1992 No. 62
R. 50 .....	ad. 1974 No. 199 am. 1984 Nos. 126, 219 and 320; 1985 Nos. 142 and 234; 1986 No. 173; 1987 No. 212; 1988 Nos. 135 and 388; 1989 Nos. 61, 102, 307, 327 and 408; 1990 No. 236; 1991 No. 383; 1992 Nos. 327 and 446; 1995 No. 425; 1997 Nos. 384 and 388; 1998 Nos. 274 and 277; 1999 Nos. 213 and 265; 2000 Nos. 183, 297 and 365; 2001 No. 83; 2002 No. 351; 2003 Nos. 180 and 203; 2006 No. 58
R. 51 .....	ad. 1974 No. 199 am. 1984 No. 19; 1985 No. 75 rs. 1985 No. 234 am. 1997 No. 384
R. 52 .....	ad. 1974 No. 199 am. 1984 No. 19; 1987 No. 123; 1988 No. 388
R. 52AAAA .....	ad. 1998 No. 275 am. 2001 No. 83
R. 52AAA .....	ad. 1988 No. 216 am. 2000 No. 365 rs. 2006 No. 58
R. 52AA .....	ad. 1987 No. 161 rep. 2003 No. 180
R. 52B .....	ad. 1984 No. 126 rs. 1985 No. 357 am. 1986 Nos. 173, 249, 295 and 338; 1997 No. 388
R. 52C .....	ad. 1987 No. 212 rep. 2006 No. 58
R. 52D .....	ad. 1988 No. 388 rep. 2006 No. 58
R. 52E .....	ad. 1992 No. 327 rep. 2003 No. 180
R. 52F .....	ad. 1994 No. 316 rep. 2003 No. 180
R. 52G .....	ad. 1995 No. 425 am. 1997 No. 384; 2003 Nos. 180 and 203 rep. 2003 No. 180

**Table of Amendments**

ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted

<b>Provision affected</b>	<b>How affected</b>
R. 52GA .....	ad. 1997 No. 384 am. 2003 No. 203 rep. 2006 No. 58
R. 52H.....	ad. 1999 No. 213 rep. 2006 No. 58
R. 52J .....	ad. 1995 No. 425 am. 1997 No. 384; 2003 No. 203 rep. 2006 No. 58
R. 53 .....	ad. 1974 No. 199 am. 1984 No. 219; 1985 Nos. 142 and 234; 1989 No. 61; 1997 No. 388; 2001 No. 83; 2006 No. 58
R. 54 .....	ad. 1974 No. 199 am. 1990 No. 236; 2001 No. 83
R. 55 .....	ad. 1974 No. 199
R. 56 .....	ad. 1974 No. 199 rs. 1989 No. 102
R. 57 .....	ad. 1974 No. 199 am. 1985 No. 142 rep. 2003 No. 180
R. 57AA .....	ad. 1989 No. 408 am. 1990 No. 218
R. 57A.....	ad. 1987 No. 123 am. 1987 No. 161; 1989 No. 102 rs. 1992 No. 345; 1997 No. 423 am. 2000 No. 159 rep. 2003 No. 180
R. 57B.....	ad. 1987 No. 123 am. 1990 No. 124 rs. 1997 No. 423 rep. 2003 No. 180
R. 57C.....	ad. 1997 No. 423 rep. 2003 No. 180
R. 58 .....	ad. 1974 No. 199 am. 1987 No. 28
<b>Part IV</b>	
Heading to Part IV.....	ad. 1969 No. 153
R. 76 .....	am. 1929 Nos. 74 and 92; 1930 No. 71; 1931 No. 25; 1932 No. 51; 1936 No. 99; 1942 Nos. 335 and 387; 1943 No. 22; 1947 No. 28; 1951 No. 123; 1953 No. 86; 1958 No. 18 rs. 1959 No. 76; 1969 No. 153 am. 1975 No. 162
R. 77 .....	rs. 1959 No. 76; 1969 No. 153 am. 1975 No. 162

**Table of Amendments**

ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted

<b>Provision affected</b>	<b>How affected</b>
R. 78 .....	rs. 1959 No. 76 am. 1962 No. 108; 1967 No. 172 rs. 1969 No. 153 am. 1985 No. 127; 1987 No. 28; 1990 No. 7; 1998 No. 277
R. 78A.....	ad. 1969 No. 153 am. 1985 No. 127; 1987 No. 28 rs. 1990 No. 7 am. 1998 No. 277
R. 78B.....	ad. 1969 No. 153 rs. 1990 No. 7
R. 78C.....	ad. 1969 No. 153 rs. 1990 No. 7
R. 78CA .....	ad. 1990 No. 7
R. 78D.....	ad. 1969 No. 153 am. 1990 No. 7
<b>Part IVA</b>	
Part IVA .....	ad. 1985 No. 307
R. 79 .....	ad. 1985 No. 307 am. 1986 No. 78; 1989 No. 158; 1992 No. 446; 1995 Nos. 100 and 351; 2000 No. 366; 2001 No. 83
R. 80 .....	ad. 1986 No. 78
R. 81 .....	ad. 1986 No. 78 am. 2000 No. 366; 2001 No. 83
<b>Part V</b>	
Heading to Part V.....	ad. 1969 No. 153
R. 83 .....	am. 2001 No. 83
<b>Part VI</b>	
Heading to Part VI.....	ad. 1969 No. 153
<b>Division 1</b>	
Heading to Div. 1 of Part VI	ad. 1969 No. 153
R. 83A.....	ad. 1933 No. 37 am. 1953 No. 86; 1958 No. 18 rs. 1985 No. 137
R. 84 .....	am. 1933 No. 37 rs. 1953 No. 86 am. 1969 No. 153; 1985 No. 137
R. 86 .....	am. 1953 No. 86 rs. 1960 No. 77 am. 1985 No. 137
R. 92 .....	rs. 1953 No. 86 am. 1958 No. 18; 1969 No. 153; 1972 No. 92; 1985 No. 137

**Table of Amendments**

ad. = added or inserted    am. = amended    rep. = repealed    rs. = repealed and substituted

<b>Provision affected</b>	<b>How affected</b>
<b>Division 2</b>	
Heading to Div. 2 of Part VI	ad. 1969 No. 153
R. 98 .....	am. 2001 No. 83
R. 100 .....	am. 2001 No. 83
R. 104 .....	rs. 1972 No. 92
R. 106 .....	am. 1962 No. 108
R. 107 .....	am. 1951 No. 123
R. 116 .....	am. 2001 No. 83
<b>Division 3</b>	
Heading to Div. 3 of Part VI	ad. 1969 No. 153
R. 117 .....	am. 1941 No. 313; 1954 No. 109 rs. 1955 No. 54
R. 117A.....	ad. 1955 No. 54 rs. 1972 No. 92
R. 119 .....	am. 1955 No. 54
R. 120 .....	rs. 1933 No. 37
R. 121 .....	rs. 1955 No. 54
R. 125 .....	am. 1929 No. 74 rs. 1955 No. 54
<b>Division 4</b>	
Heading to Div. 4 of Part VI	ad. 1969 No. 153
R. 125A.....	ad. 1948 No. 36 rs. 1955 No. 54
R. 125B.....	ad. 1948 No. 36 am. 1955 No. 54
R. 125C.....	ad. 1948 No. 36
R. 125D.....	ad. 1948 No. 36
R. 125E.....	ad. 1948 No. 36
R. 125F.....	ad. 1948 No. 36
R. 125G.....	ad. 1948 No. 36
<b>Part VIII</b>	
Heading to Part VIII.....	ad. 1969 No. 153
R. 142 .....	am. 1969 No. 153; 1998 No. 277
R. 143 .....	am. 1969 No. 153
R. 146 .....	am. 1969 No. 153; 1972 No. 92; 1998 No. 277
R. 148 .....	am. 1940 No. 48; 1969 No. 153; 1972 No. 92
R. 149 .....	am. 1969 No. 153 rs. 2001 No. 83
R. 151 .....	am. 2001 No. 83

**Table of Amendments**

ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted

<b>Provision affected</b>	<b>How affected</b>
R. 152 .....	am. 1934 No. 76 rs. 1955 No. 54
R. 153 .....	am. 1934 No. 76 rs. 1955 No. 54; 1972 No. 92; 2001 No. 83
R. 155 .....	am. 1934 No. 76; 1955 No. 54
R. 157 .....	am. 1934 No. 76; 1955 No. 54
R. 158 .....	am. 1934 No. 76; 1955 No. 54
R. 159 .....	am. 1934 No. 76; 1955 No. 54
R. 160A.....	ad. 1955 No. 54 am. 1962 No. 108; 2001 No. 83
<b>Part IX</b>	
Heading to Part IX.....	ad. 1969 No. 153
R. 161 .....	ad. 1929 No. 92 rs. 1944 No. 173; 2000 No. 297 am. 2004 No. 27
R. 163 .....	ad. 1929 No. 92
R. 166 .....	ad. 1929 No. 92 rs. 1941 No. 313
R. 167 .....	ad. 1929 No. 92 rs. 1962 No. 108 am. 2001 No. 83
R. 170 .....	ad. 1929 No. 92
R. 171 .....	ad. 1929 No. 92 rs. 2001 No. 83
R. 173 .....	ad. 1929 No. 92
R. 174 .....	ad. 1929 No. 92
<b>Part 10</b>	
Part 10 .....	ad. 1994 No. 81
R. 175 .....	ad. 1994 No. 81 am. 1997 No. 384; 1998 Nos. 274 and 277
R. 176 .....	ad. 1994 No. 81 am. 1997 No. 384; 1998 Nos. 274 and 277; 2000 Nos. 209 and 297; 2001 No. 83; 2002 No. 43; 2003 Nos. 180 and 203; 2004 Nos. 27 and 329
<b>Part XIII</b>	
Heading to Part XIII.....	ad. 1969 No. 153
R. 178 .....	am. 2001 No. 83
Rr. 179, 180 .....	am. 1990 No. 223; 2001 No. 83
R. 181 .....	rs. 2001 No. 83
R. 184 .....	am. 2001 No. 83
R. 185 .....	am. 2001 No. 83



**Table of Amendments**

ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted

<b>Provision affected</b>	<b>How affected</b>
<b>Part XIV</b>	
Heading to Part XIV .....	ad. 1969 No. 153
R. 186 .....	am. 1934 No. 65; 1947 No. 28; 1953 No. 86; 1954 No. 109 rs. 1969 No. 153 am. 1972 No. 92; 1991 No. 317; 1995 No. 314; 1998 No. 277
Heading to Part XV .....	ad. 1969 No. 153 rep. 2001 No. 83
Part XV .....	rep. 2001 No. 83
Heading to Div. 1 of Part XV .....	ad. 1969 No. 153 rep. 2001 No. 83
R. 190 .....	rep. 2001 No. 83
R. 192 .....	am. 1998 No. 277 rep. 2001 No. 83
Heading to Div. 2 of Part XV .....	ad. 1969 No. 153 rep. 2001 No. 83
R. 193 .....	am. 1967 No. 172 rep. 2001 No. 83
Rr. 194–196 .....	rep. 2001 No. 83
<b>Part XVI</b>	
Heading to Part XVI .....	ad. 1969 No. 153
R. 205 .....	am. 1953 No. 86 rs. 1961 No. 61 am. 1967 No. 172; 2001 No. 83
R. 205C.....	ad. 1961 No. 61 am. 1969 No. 153; 1985 No. 142 rs. 2001 No. 83
R. 205D.....	ad. 1961 No. 61 rs. 1969 No. 153
R. 205E.....	ad. 1961 No. 61
R. 205F.....	ad. 1961 No. 61
R. 206 .....	rs. 1939 No. 60 am. 1962 No. 108; 1985 No. 142; 2001 No. 83
R. 207 .....	am. 1929 No. 74 rs. 1939 No. 60; 1962 No. 108 am. 2001 No. 83
R. 209 .....	rs. 1939 No. 60 am. 1947 No. 85; 1949 No. 96; 1951 No. 81; 1952 No. 97; 1954 No. 22; 1955 No. 65; 1956 No. 128; 1960 No. 27; 1962 No. 108; 1963 No. 147; 1965 No. 195; 1966 No. 174; 1969 No. 187; 1970 No. 114; 1971 Nos. 60 and 171; 1973 No. 258; 1980 Nos. 111 and 374; 1981 Nos. 163 and 275; 1982 Nos. 138 and 254; 2001 No. 83

**Table of Amendments**

ad. = added or inserted    am. = amended    rep. = repealed    rs. = repealed and substituted

<b>Provision affected</b>	<b>How affected</b>
R. 209AA .....	ad. 1948 No. 95 rs. 1962 No. 108 am. 1985 No. 142
R. 209A.....	ad. 1941 No. 313 am. 1951 No. 123; 1954 No. 109; 1958 No. 87; 1959 No. 76; 1962 No. 46; 1967 No. 172; 1974 No. 199; 1980 Nos. 111 and 374; 1981 Nos. 163 and 275; 1982 Nos. 138 and 254
Heading to Part XVII .....	ad. 1969 No. 153 rep. 2001 No. 83
<b>Part 17</b>	
Heading to Part 17.....	ad. 2001 No. 83
Heading to r. 210 .....	rs. 2001 No. 83
R. 210 .....	am. 1934 No. 65; 2001 No. 83
<b>Part XVIII</b>	
Heading to Part XVIII .....	ad. 1969 No. 153
R. 213 .....	ad. 1936 No. 99 rs. 1960 No. 77 am. 1967 No. 172 rs. 1969 No. 153 am. 1972 No. 92; 1994 No. 81
R. 214 .....	ad. 1936 No. 99 rs. 1960 No. 77 am. 1967 No. 172 rs. 1969 Nos. 153 and 205 am. 1972 No. 92; 1994 No. 81; 2000 No. 365
R. 214A.....	ad. 1994 No. 81 am. 2000 No. 365
<b>Part XX</b>	
Heading to Part XX .....	ad. 1969 No. 153 rs. 1985 No. 137; 1997 No. 340; 2000 No. 116
R. 224 .....	ad. 1951 No. 123 am. 1972 No. 92; 1985 No. 137; 1997 No. 340; 2000 No. 116
R. 225 .....	ad. 1951 No. 123 am. 1985 Nos. 137 and 14; 1997 No. 340; 2000 No. 116
R. 227 .....	ad. 1951 No. 123 am. 1967 No. 172; 1985 No. 137; 1997 No. 340; 2000 No. 116
R. 228 .....	ad. 1951 No. 123 am. 1972 No. 92; 1985 No. 137; 1997 No. 340; 2000 No. 116

**Table of Amendments**

ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted

<b>Provision affected</b>	<b>How affected</b>
R. 229 .....	ad. 1951 No. 123 am. 1985 No. 137; 1997 No. 340; 2000 No. 116
R. 232 .....	ad. 1951 No. 123 am. 1969 No. 153; 1985 No. 137; 1997 No. 340; 2000 No. 116
R. 234 .....	ad. 1951 No. 123 am. 2000 No. 116
R. 234A .....	ad. 1951 No. 123 rs. 1972 No. 92 am. 1985 No. 137; 1997 No. 340; 2000 No. 116
R. 234B .....	ad. 1951 No. 123 am. 1985 No. 13; 1997 No. 340; 2000 No. 116
R. 234C .....	ad. 1951 No. 123 am. 1972 No. 92; 1985 No. 13; 1997 No. 340; 2000 No. 116; 2001 No. 83
R. 234D .....	ad. 1951 No. 123 am. 1954 No. 109; 1969 No. 153; 1972 No. 92; 1985 No. 13; 1997 No. 340; 2000 No. 116; 2001 No. 83
R. 234E .....	ad. 1951 No. 123 am. 1969 No. 153
<b>Part XXII</b>	
Heading to Part XXII .....	ad. 1969 No. 153
R. 244 .....	ad. 1942 No. 387 rs. 1969 No. 153; 1985 No. 142 am. 1997 No. 340; 2000 No. 116
R. 245 .....	ad. 1953 No. 86 am. 2001 No. 83
R. 246 .....	ad. 1969 No. 205 rs. 2000 No. 365 am. 2001 No. 223
R. 247 .....	ad. 1985 No. 127 am. 1987 No. 28; 1990 No. 7; 1998 No. 277 rs. 2001 No. 83
R. 248 .....	ad. 1985 No. 127 am. 1987 No. 28; 1998 No. 277 rs. 2001 No. 83
R. 249 .....	ad. 1997 No. 384
R. 250 .....	ad. 1997 No. 384

**Table of Amendments**

ad. = added or inserted    am. = amended    rep. = repealed    rs. = repealed and substituted

<b>Provision affected</b>	<b>How affected</b>
<b>Schedule 1</b>	
Heading to Schedule 1.....	ad. 1985 No. 141
The Schedule.....	am. 1929 Nos. 74 and 92; 1930 No. 71; 1931 No. 25 (as am. by 1939 No. 39); 1932 No. 105; 1934 No. 9; 1939 Nos. 5, 39 and 169; 1942 No. 291; 1947 No. 28; 1948 No. 36; 1951 No. 123; 1953 No. 86; 1954 No. 109; 1955 No. 54; 1958 No. 18; 1960 No. 77; 1961 No. 61; 1962 Nos. 46 and 108; 1967 No. 172; 1969 No. 153; 1972 No. 92; 1974 No. 199; 1978 Nos. 196 and 275; 1981 No. 242
Schedule 1.....	am. 1985 No. 142; 1989 No. 158; 1998 No. 277
Form 1.....	1925 No. 181 rs. 1951 No. 123; 1972 No. 92
Form 2.....	1925 No. 181 rs. 1932 No. 105; 1939 No. 169; 1951 No. 123 am. 1969 No. 153; 1972 No. 92; 2001 No. 83
Form 3.....	1925 No. 181 am. 1972 No. 92
Form 4.....	1925 No. 181 am. 1953 No. 86; 1969 No. 153; 1972 No. 92; 2001 No. 83
Form 6.....	1925 No. 181 am. 1969 No. 153; 1972 No. 92; 2001 No. 83
Form 19.....	1925 No. 181 am. 2001 No. 83
Form 21.....	1925 No. 181 am. 1927 No. 74; 1953 No. 86 rs. 1972 No. 92 am. 1985 No. 142; 2001 No. 83
Form 23.....	1925 No. 181 am. 2001 No. 83
Form 24.....	1925 No. 181 rs. 2001 No. 83
Form 25.....	1925 No. 181 rep. 1962 No. 108 ad. 1969 No. 153 am. 2001 No. 83
Form 26.....	1925 No. 181 am. 1985 No. 142 rep. 2001 No. 83
Form 37.....	1925 No. 181 am. 1985 No. 142; 1998 No. 277 rep. 2001 No. 83
Form 39.....	1925 No. 181 am. 1985 No. 142; 2001 No. 83

**Table of Amendments**


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ad. = added or inserted    am. = amended    rep. = repealed    rs. = repealed and substituted

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<b>Provision affected</b>	<b>How affected</b>
Form 40 .....	1925 No. 181 rs. 1942 No. 291 am. 1985 No. 142; 2001 No. 83
Form 41 .....	1925 No. 181 rs. 1955 No. 54; 1972 No. 92 am. 2001 No. 83
Form 46 .....	ad. 1948 No. 36 am. 1953 No. 86 rs. 1972 No. 92 am. 1985 No. 142; 2001 No. 83
Heading to Form 47 .....	rs. 2001 No. 83
Form 47 .....	ad. 1948 No. 36 am. 1985 No. 142; 2001 No. 83
Schedule 2 .....	ad. 1985 No. 141 am. 1987 No. 28; 1990 No. 223; 1997 No. 340; 2000 Nos. 116 and 278

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**Repeal Table**

The amendment history of the repealed provisions of the *Excise Regulations 1925*, up to and including Statutory Rules 2000 No. 366 appears in the Table below.

**Repeal Table**

ad. = added or inserted    am. = amended    rep. = repealed    rs. = repealed and substituted

<b>Provision affected</b>	<b>How affected</b>
Heading preceding r. 1.....	rep. 1969 No. 153
R. 1A.....	ad. 1969 No. 153 am. 1969 No. 205; 1974 No. 199 rep. 1979 No. 279
Headings preceding r. 3.....	rep. 1969 No. 153
Heading preceding r. 5.....	rep. 1981 No. 163
Heading preceding r. 6.....	rep. 1981 No. 163
Heading preceding r. 7.....	rep. 1981 No. 163
Heading preceding r. 9.....	rep. 1981 No. 163
Heading preceding r. 10.....	rep. 1981 No. 163
Heading preceding r. 11.....	rep. 1969 No. 153
R. 11A.....	ad. 1943 No. 140 am. 1967 No. 172 rep. 1969 No. 205
Heading preceding r. 11AB.	ad. 1954 No. 109 rep. 1969 No. 205
R. 11AB .....	ad. 1954 No. 109 am. 1967 No. 172 rep. 1969 No. 205
Heading preceding r. 12.....	rep. 1969 No. 153
R. 12 .....	rep. 1969 No. 153
Heading preceding r. 13.....	rep. 1969 No. 153
R. 13 .....	am. 1951 No. 123 rep. 1969 No. 153
Heading preceding r. 14.....	rep. 1969 No. 153
R. 14 .....	am. 1951 No. 123 rep. 1969 No. 153
Heading preceding r. 15.....	rep. 1969 No. 153
R. 15 .....	rep. 1969 No. 153
Heading preceding r. 16.....	rep. 1969 No. 153
R. 16 .....	rep. 1969 No. 153

**Repeal Table**

ad. = added or inserted    am. = amended    rep. = repealed    rs. = repealed and substituted

<b>Provision affected</b>	<b>How affected</b>
Heading preceding r. 17.....	rep. 1969 No. 153
R. 17 .....	rep. 1969 No. 153
Heading preceding r. 18.....	rep. 1969 No. 153
R. 18 .....	rep. 1969 No. 153
Heading preceding r. 19.....	rep. 1969 No. 153
R. 19 .....	rep. 1969 No. 153
Heading preceding r. 20.....	rep. 1953 No. 86
R. 20 .....	rep. 1953 No. 86
R. 20A.....	ad. 1932 No. 13 rep. 1941 No. 313
Heading preceding r. 21.....	rep. 1969 No. 153
Heading to Div. 3 of Part II..	ad. 1969 No. 153 rep. 1985 No. 141
Div. 3 of Part II .....	rep. 1985 No. 141
R. 21 .....	am. 1929 No. 74; 1936 No. 56; 1939 Nos. 5 and 169; 1944 No. 173; 1955 No. 54; 1961 No. 61; 1962 Nos. 4 and 108; 1967 No. 172; 1971 No. 142; 1974 No. 207 rep. 1985 No. 141
Heading preceding r. 22.....	rep. 1969 No. 153
R. 22 .....	rep. 1969 No. 153
Heading preceding r. 23.....	rep. 1969 No. 153
R. 23 .....	rep. 1969 No. 153
Heading preceding r. 24.....	rep. 1969 No. 153
R. 24 .....	rep. 1969 No. 153
Heading preceding r. 25.....	rep. 1969 No. 153
R. 25 .....	rep. 1969 No. 153
Heading preceding r. 26.....	rep. 1981 No. 163
R. 26 .....	am. 1969 No. 153 rep. 1985 No. 141
Heading preceding r. 27.....	rep. 1969 No. 153
R. 27 .....	rep. 1969 No. 153
R. 28 .....	rs. 1950 No. 16 rep. 1951 No. 123
Headings preceding r. 29....	rep. 1969 No. 153
Heading preceding r. 30.....	rep. 1969 No. 153
R. 30 .....	rs. 1936 No. 26; 1940 No. 48; 1950 No. 16 rep. 1969 No. 153

**Repeal Table**

ad. = added or inserted    am. = amended    rep. = repealed    rs. = repealed and substituted

<b>Provision affected</b>	<b>How affected</b>
Heading preceding r. 31.....	rep. 1939 No. 39 ad. 1940 No. 48 rep. 1969 No. 153
R. 31 .....	rep. 1936 No. 26 ad. 1940 No. 48 rs. 1950 No. 16 am. 1951 No. 123; 1954 No. 109 rep. 1969 No. 153
Heading preceding r. 32.....	rep. 1969 No. 153
R. 32 .....	rs. 1950 No. 16 rep. 1969 No. 153
R. 32A.....	ad. 1941 No. 313 rep. 1950 No. 16
Heading preceding r. 33.....	rep. 1969 No. 153
Heading preceding r. 34.....	rep. 1981 No. 163
Heading preceding r. 35.....	rep. 1981 No. 163
Heading preceding r. 36.....	rep. 1969 No. 153
Heading preceding r. 37.....	rep. 1969 No. 153
R. 37 .....	am. 1951 No. 123; 1954 No. 109 rep. 1969 No. 153
Heading preceding r. 38.....	rep. 1969 No. 153
R. 38 .....	rep. 1969 No. 153
R. 39 .....	rep. 1947 No. 28
Heading preceding r. 39A ...	am. 1969 No. 153 rep. 1981 No. 163
Heading preceding r. 40.....	rep. 1969 No. 153
Heading preceding r. 43.....	rep. 1969 No. 153
Heading preceding r. 44.....	rep. 1981 No. 163
Heading preceding r. 45.....	rep. 1969 No. 153
Heading preceding r. 46.....	rep. 1969 No. 153
Heading preceding r. 47.....	rep. 1981 No. 163
R. 49 .....	rep. 1948 No. 95
Heading preceding r. 50.....	rep. 1969 No. 153
R. 50 .....	rep. 1969 No. 153
Heading preceding r. 51.....	rep. 1969 No. 153
R. 51 .....	rep. 1969 No. 153
R. 51A.....	ad. 1985 No. 75 rep. 1987 No. 123
R. 52 .....	rep. 1969 No. 153
R. 52A.....	ad. 1984 No. 19 am. 1985 No. 13 rep. 2000 No. 159



**Repeal Table**

ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted

<b>Provision affected</b>	<b>How affected</b>
R. 52H.....	ad. 1995 No. 425 rep. 1997 No. 384
Heading preceding r. 53.....	rep. 1969 No. 153
R. 53.....	rep. 1969 No. 153
Heading preceding r. 54.....	rep. 1969 No. 153
R. 54.....	rep. 1969 No. 153
R. 54A.....	ad. 1989 No. 307 rep. 1990 No. 236
Heading preceding r. 56.....	rep. 1962 No. 46
Rr. 56–64.....	rep. 1962 No. 46
R. 65.....	am. 1954 No. 109 rep. 1962 No. 46
Rr. 66–68.....	rep. 1962 No. 46
R. 69.....	am. 1951 No. 123; 1954 No. 109 rep. 1962 No. 46
Heading preceding r. 70.....	rep. 1962 No. 46
Rr. 70, 71.....	rep. 1962 No. 46
Heading preceding r. 72.....	rep. 1961 No. 61
Rr. 72–75.....	rep. 1961 No. 61
Heading preceding r. 75A ...	rs. 1962 No. 46 rep. 1969 No. 153
Part III .....	rep. 1974 No. 199
R. 75A.....	ad. 1947 No. 28 am. 1953 No. 86 rs. 1962 No. 46 am. 1969 No. 153; 1972 No. 92 rep. 1974 No. 199
R. 75AB .....	ad. 1970 No. 142 rep. 1974 No. 199
R. 75AC .....	ad. 1972 No. 209 rep. 1974 No. 199
R. 75B.....	ad. 1947 No. 28 am. 1958 No. 18 rs. 1962 No. 46; 1969 No. 153 rep. 1974 No. 199
R. 75C.....	ad. 1947 No. 28 am. 1948 No. 95 rs. 1962 No. 46 am. 1969 No. 153 rep. 1974 No. 199

**Repeal Table**

ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted

<b>Provision affected</b>	<b>How affected</b>
R. 75D.....	ad. 1947 No. 28 am. 1954 No. 109 rs. 1962 No. 46 am. 1969 No. 153 rep. 1974 No. 199
R. 75E.....	ad. 1947 No. 28 rs. 1962 No. 46 am. 1969 No. 153 rep. 1974 No. 199
R. 75F.....	ad. 1962 No. 46 rep. 1969 No. 153
R. 75G.....	ad. 1962 No. 46 am. 1969 No. 153 rep. 1974 No. 199
R. 75H.....	ad. 1969 No. 153 rep. 1974 No. 199
Heading preceding r. 76.....	rs. 1959 No. 76 rep. 1969 No. 153
Heading preceding r. 78.....	rep. 1959 No. 76
R. 78AA.....	ad. 1959 No. 76 am. 1962 No. 108 rep. 1969 No. 153
R. 78AB.....	ad. 1959 No. 76 rep. 1962 No. 108
R. 78AC.....	ad. 1959 No. 76 am. 1962 No. 108 rep. 1969 No. 153
R. 78AD.....	ad. 1959 No. 76 rep. 1969 No. 153
Rr. 78AE, 78AF.....	ad. 1959 No. 76 rep. 1962 No. 108
R. 78AG.....	ad. 1959 No. 76 rs. 1962 No. 108 rep. 1969 No. 153
R. 78AH.....	ad. 1959 No. 76 am. 1962 No. 108 rep. 1969 No. 153
R. 78AJ.....	ad. 1959 No. 76 rep. 1969 No. 153
Heading preceding r. 78A ...	ad. 1959 No. 76 rep. 1961 No. 61
R. 78A.....	ad. 1926 No. 70 rep. 1961 No. 61
R. 78E.....	ad. 1969 No. 153 rep. 1990 No. 7

**Repeal Table**

ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted

<b>Provision affected</b>	<b>How affected</b>
Heading preceding r. 79.....	rep. 1969 No. 153
R. 79 .....	rs. 1931 No. 43 rep. 1969 No. 153
Heading preceding r. 80.....	rep. 1969 No. 153
R. 80 .....	rep. 1969 No. 153
Heading preceding r. 81.....	rep. 1969 No. 153
R. 81 .....	rep. 1969 No. 153
Heading preceding r. 82.....	rep. 1969 No. 153
R. 82 .....	rep. 1969 No. 153
Heading preceding r. 83.....	rep. 1969 No. 153
Heading following r. 83 .....	rs. 1953 No. 86 rep. 1969 No. 153
Heading preceding r. 83A ...	rep. 1969 No. 153
Heading preceding r. 84.....	rep. 1981 No. 163
R. 85 .....	rs. 1940 No. 17 am. 1945 No. 103; 1953 No. 86; 1958 No. 18; 1972 No. 92 rep. 1985 No. 137
Heading preceding r. 86.....	rep. 1981 No. 163
Heading preceding r. 87.....	rep. 1969 No. 153
R. 87 .....	am. 1951 No. 123; 1953 No. 86 rep. 1969 No. 153
R. 88 .....	rep. 1955 No. 54
Heading preceding r. 89.....	rep. 1969 No. 153
R. 89 .....	am. 1962 No. 108 rep. 1969 No. 153
Heading preceding r. 90.....	rep. 1969 No. 153
R. 90 .....	am. 1953 No. 86 rep. 1969 No. 153
Heading preceding r. 91.....	rep. 1969 No. 153
R. 91 .....	am. 1953 No. 86 rep. 1969 No. 153
Heading preceding r. 92.....	rep. 1981 No. 163
Div. 1A of Part VI .....	ad. 1990 No. 221 rep. 2000 No. 278
Heading preceding r. 93.....	rep. 1969 No. 153
R. 93 .....	am. 1953 No. 86 rep. 1969 No. 153 ad. 1990 No. 221 rep. 2000 No. 278

**Repeal Table**

ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted

<b>Provision affected</b>	<b>How affected</b>
Heading preceding r. 93A ...	am. 1953 No. 86; 1969 No. 153 rep. 1981 No. 163
R. 93A.....	ad. 1934 No. 65 rs. 1936 No. 26; 1946 No. 89 am. 1969 No. 153 rep. 1983 No. 306
Heading preceding r. 94.....	rep. 1953 No. 86
R. 94 .....	rep. 1953 No. 86
Heading preceding r. 95.....	rep. 1947 No. 28
R. 95 .....	rs. 1928 No. 131 am. 1932 No. 129 rep. 1947 No. 28
R. 95A.....	ad. 1929 No. 97 rep. 1947 No. 28
Headings preceding r. 96....	rep. 1969 No. 153
Heading preceding r. 97.....	rep. 1981 No. 163
Heading preceding r. 98.....	rep. 1981 No. 163
Heading preceding r. 99.....	rep. 1969 No. 153
R. 99 .....	rep. 1969 No. 153
Heading preceding r. 100....	rep. 1981 No. 163
Heading preceding r. 101....	rep. 1969 No. 153
R. 101 .....	rep. 1969 No. 153
Heading preceding r. 102....	rep. 1969 No. 153
R. 102 .....	rep. 1969 No. 153
Heading preceding r. 103....	rep. 1969 No. 153
R. 103 .....	rep. 1969 No. 153
Heading preceding r. 104....	rep. 1981 No. 163
Heading preceding r. 107....	rep. 1981 No. 163
Heading preceding r. 108....	rep. 1981 No. 163
Heading preceding r. 109....	rep. 1981 No. 163
Heading preceding r. 110....	rep. 1981 No. 163
R. 111 .....	rep. 1941 No. 313
Heading preceding r. 112....	rep. 1981 No. 163
Heading preceding r. 113....	rep. 1958 No. 18
R. 113 .....	rep. 1958 No. 18
Heading preceding r. 114....	rep. 1958 No. 18
R. 114 .....	rep. 1958 No. 18
Heading preceding r. 115....	rep. 1981 No. 163
Heading preceding r. 116....	rep. 1981 No. 163
Headings preceding r. 117..	rep. 1969 No. 153

**Repeal Table**

ad. = added or inserted    am. = amended    rep. = repealed    rs. = repealed and substituted

<b>Provision affected</b>	<b>How affected</b>
Heading preceding r. 117A .	rep. 1981 No. 163
Heading preceding r. 118....	rep. 1981 No. 163
Heading preceding r. 119....	rep. 1981 No. 163
Heading preceding r. 120....	rep. 1981 No. 163
Heading preceding r. 121....	rep. 1981 No. 163
Heading preceding r. 122....	rep. 1981 No. 163
Heading preceding r. 123....	rep. 1981 No. 163
Heading preceding r. 124....	rep. 1981 No. 163
Heading preceding r. 125....	rep. 1981 No. 163
Headings preceding r. 125A	rep. 1969 No. 153
Heading preceding r. 125B .	rep. 1981 No. 163
Heading preceding r. 125C .	rep. 1981 No. 163
Heading preceding r. 125D .	rep. 1981 No. 163
Heading preceding r. 125G .	rep. 1981 No. 163
Heading preceding r. 126....	rep. 1962 No. 108
R. 126 .....	rep. 1962 No. 108
Heading preceding r. 126A .	rep. 1969 No. 153
Heading to Part VII.....	ad. 1969 No. 153 rep. 1985 No. 137
Part VII .....	rep. 1985 No. 137
R. 126A.....	ad. 1933 No. 103 am. 1969 No. 153 rep. 1985 No. 137
Heading preceding r. 126B .	rep. 1969 No. 153
R. 126B.....	ad. 1933 No. 103 rep. 1969 No. 153
R. 126C.....	ad. 1933 No. 103 rep. 1985 No. 137
R. 126D.....	ad. 1933 No. 103 am. 1972 No. 92 rep. 1985 No. 137
Heading preceding r. 126E .	rep. 1969 No. 205
R. 126E .....	ad. 1933 No. 103 am. 1967 No. 172 rep. 1969 No. 205
R. 126F .....	ad. 1933 No. 103 rep. 1941 No. 313
Heading preceding r. 126G .	rep. 1981 No. 163
R. 126G .....	ad. 1933 No. 103 am. 1967 No. 172 rep. 1985 No. 137

**Repeal Table**

ad. = added or inserted    am. = amended    rep. = repealed    rs. = repealed and substituted

<b>Provision affected</b>	<b>How affected</b>
Heading preceding r. 126H.	rep. 1972 No. 92
R. 126H.....	ad. 1933 No. 103 am. 1967 No. 172 rep. 1972 No. 92
Heading preceding r. 126I...	rep. 1969 No. 153
Rr. 126I–126K.....	ad. 1933 No. 103 rep. 1969 No. 153
Heading preceding r. 126L..	rep. 1969 No. 153
Rr. 126L–126N.....	ad. 1933 No. 103 rep. 1969 No. 153
Heading preceding r. 126O.	rep. 1969 No. 153
R. 126O .....	ad. 1933 No. 103 rep. 1969 No. 153
Heading preceding r. 126P .	rep. 1969 No. 153
R. 126P .....	ad. 1933 No. 103 rep. 1969 No. 153
Heading preceding r. 126Q.	rep. 1981 No. 163
R. 126Q .....	ad. 1933 No. 103 rep. 1985 No. 137
Heading preceding r. 126R .	rep. 1981 No. 163
R. 126R.....	ad. 1933 No. 103 rep. 1985 No. 137
Heading preceding r. 126S .	rep. 1969 No. 153
R. 126S .....	ad. 1933 No. 103 (as am. by 1939 No. 39) rep. 1969 No. 153
Heading preceding r. 127....	rep. 1939 No. 169
Rr. 127–141 .....	rep. 1939 No. 169
Headings preceding r. 142..	rep. 1969 No. 153
Heading preceding r. 143....	rep. 1981 No. 163
Heading preceding r. 144....	rep. 1969 No. 153
R. 144 .....	rep. 1969 No. 153
Heading preceding r. 145....	rep. 1978 No. 275
R. 145 .....	am. 1967 No. 172; 1972 No. 92 rep. 1978 No. 275
Heading preceding r. 146....	rep. 1981 No. 163
Heading preceding r. 147....	rep. 1978 No. 275
R. 147 .....	rep. 1978 No. 275
Heading preceding r. 148....	rep. 1981 No. 163
Heading preceding r. 149....	rep. 1981 No. 163
Heading preceding r. 150....	rep. 1962 No. 108
R. 150 .....	rep. 1962 No. 108

**Repeal Table**

ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted

<b>Provision affected</b>	<b>How affected</b>
Heading preceding r. 151....	rep. 1981 No. 163
Heading preceding r. 152....	am. 1934 No. 76 rs. 1955 No. 54 rep. 1969 No. 153
R. 154 .....	am. 1934 No. 76; 1954 No. 109 rep. 1955 No. 54
R. 156 .....	am. 1934 No. 76; 1955 No. 54 rep. 1969 No. 153
R. 160 .....	am. 1934 No. 76; 1955 No. 54 rep. 1962 No. 108
Heading preceding r. 160A .	rep. 1953 No. 86
R. 160A.....	ad. 1931 No. 25 rep. 1953 No. 86
Heading preceding r. 160B .	rep. 1953 No. 86 ad. 1962 No. 108 rep. 1969 No. 153
R. 160B.....	ad. 1931 No. 25 rep. 1953 No. 86 ad. 1962 No. 108 rep. 1969 No. 153
R. 160C.....	ad. 1931 No. 25 rep. 1953 No. 86
Heading preceding r. 160D .	rep. 1953 No. 86
R. 160D.....	ad. 1931 No. 25 rep. 1953 No. 86
R. 160E .....	ad. 1931 No. 25 am. 1932 No. 105 rep. 1941 No. 313
Heading preceding r. 160F .	rep. 1953 No. 86
R. 160F .....	ad. 1931 No. 25 rep. 1953 No. 86
Heading preceding r. 160G .	rep. 1953 No. 86
R. 160G .....	ad. 1931 No. 25 rep. 1953 No. 86
Heading preceding r. 160H .	rep. 1953 No. 86
R. 160H.....	ad. 1931 No. 25 rep. 1953 No. 86
Rr. 160I, 160J .....	ad. 1931 No. 25 rep. 1953 No. 86
Heading preceding r. 160K .	rep. 1953 No. 86
R. 160K.....	ad. 1931 No. 25 rep. 1953 No. 86

**Repeal Table**

ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted

<b>Provision affected</b>	<b>How affected</b>
Heading preceding r. 160L..	rep. 1953 No. 86
R. 160L .....	ad. 1931 No. 25 rep. 1953 No. 86
Heading preceding r. 160M.	rep. 1953 No. 86
R. 160M .....	ad. 1931 No. 25 rep. 1953 No. 86
Heading preceding r. 160N.	rep. 1953 No. 56
R. 160N.....	ad. 1931 No. 25 rep. 1953 No. 86
Heading preceding r. 160O.	rep. 1953 No. 86
R. 160O .....	ad. 1931 No. 25 rep. 1953 No. 86
Heading preceding r. 160P .	rep. 1953 No. 86
R. 160P.....	ad. 1931 No. 25 rep. 1953 No. 86
Headings preceding ..... r. 160Q	rep. 1953 No. 86
R. 160Q .....	ad. 1931 No. 25 rep. 1953 No. 86
R. 160R.....	ad. 1931 No. 25 rep. 1953 No. 86
Heading preceding r. 160S .	rep. 1953 No. 86
R. 160S.....	ad. 1931 No. 25 rep. 1953 No. 86
Heading preceding r. 160T .	rep. 1953 No. 86
R. 160T .....	ad. 1931 No. 25 rep. 1953 No. 86
Heading preceding r. 160U .	rep. 1953 No. 86
R. 160U.....	ad. 1931 No. 25 rep. 1953 No. 86
Heading preceding r. 160V .	rep. 1953 No. 86
R. 160V.....	ad. 1931 No. 25 rep. 1953 No. 86
Heading preceding r. 160W	rep. 1953 No. 86
R. 160W.....	ad. 1931 No. 25 rep. 1953 No. 86
Heading preceding r. 160X .	rep. 1953 No. 86
R. 160X.....	ad. 1931 No. 25 rep. 1953 No. 86
Heading preceding r. 161....	rep. 1969 No. 153
R. 161 .....	rep. 1929 No. 74



**Repeal Table**

ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted

<b>Provision affected</b>	<b>How affected</b>
Heading preceding r. 162....	rep. 1969 No. 153
R. 162 .....	rep. 1929 No. 74 ad. 1929 No. 92 rep. 1969 No. 153
R. 163 .....	rep. 1929 No. 74
Heading preceding r. 164....	rep. 1969 No. 205
R. 164 .....	rep. 1929 No. 74 ad. 1929 No. 92 am. 1967 No. 172 rep. 1969 No. 205
R. 165 .....	rep. 1929 No. 74 ad. 1929 No. 92 rep. 1941 No. 313
Heading preceding r. 166....	rep. 1981 No. 163
R. 166 .....	rep. 1929 No. 74
Heading preceding r. 167....	rep. 1981 No. 163
R. 167 .....	rep. 1929 No. 74
Heading preceding r. 168....	rep. 1969 No. 153
R. 168 .....	rep. 1929 No. 74 ad. 1929 No. 92 rs. 1962 No. 108 rep. 1969 No. 153
Heading preceding r. 169....	rep. 1969 No. 153
R. 169 .....	rep. 1929 No. 74 ad. 1929 No. 92 rs. 1962 No. 108 rep. 1969 No. 153
Heading preceding r. 170....	rep. 1981 No. 163
R. 170 .....	rep. 1929 No. 74
Heading preceding r. 171....	rep. 1981 No. 163
R. 171 .....	rep. 1929 No. 74
Heading preceding r. 172....	rep. 1969 No. 153
R. 172 .....	rep. 1929 No. 74 ad. 1929 No. 92 rep. 1969 No. 153
Heading preceding r. 173....	rep. 1981 No. 163
R. 173 .....	rep. 1929 No. 74
Heading preceding r. 174....	rep. 1981 No. 163
R. 174 .....	rep. 1929 No. 74
Heading preceding r. 175....	rep. 1969 No. 153 ad. 1974 No. 199 rep. 1981 No. 163

**Repeal Table**

ad. = added or inserted    am. = amended    rep. = repealed    rs. = repealed and substituted

<b>Provision affected</b>	<b>How affected</b>
R. 175 .....	rep. 1929 No. 74 ad. 1929 No. 92 rep. 1969 No. 153 ad. 1974 No. 199 rep. 1990 No. 223
Heading preceding r. 175A .	rep. 1974 No. 199
Rr. 175A–175C .....	ad. 1934 No. 9 rep. 1974 No. 199
Headings preceding r. 176..	rep. 1969 No. 153
R. 176 .....	rep. 1929 No. 74 ad. 1930 No. 71 rep. 1969 No. 153
Heading to Part X.....	ad. 1969 No. 153 rep. 1985 No. 142
Part X .....	rep. 1985 No. 142
R. 177 .....	rep. 1929 No. 74 ad. 1930 No. 71 rep. 1985 No. 142
Heading preceding r. 177A .	rep. 1969 No. 205
R. 177A.....	ad. 1930 No. 71 am. 1967 No. 172 rep. 1969 No. 205
R. 177B.....	ad. 1930 No. 71 rep. 1941 No. 313
Heading preceding r. 177C .	rep. 1981 No. 163
R. 177C.....	ad. 1930 No. 71 am. 1967 No. 172 rep. 1985 No. 142
Heading preceding r. 177D .	rep. 1969 No. 153
R. 177D.....	ad. 1930 No. 71 rep. 1969 No. 153
Heading preceding r. 177E .	rep. 1981 No. 163
R. 177E .....	ad. 1930 No. 71 rep. 1985 No. 142
Heading preceding r. 177F .	rep. 1969 No. 153
R. 177F .....	ad. 1930 No. 71 rep. 1969 No. 153
Heading preceding r. 177G .	rep. 1969 No. 153
R. 177G .....	ad. 1930 No. 71 rep. 1969 No. 153
Heading preceding r. 177H .	rep. 1981 No. 163
Rr. 177H, 177I.....	ad. 1930 No. 71 rep. 1985 No. 142

**Repeal Table**

ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted

<b>Provision affected</b>	<b>How affected</b>
Heading preceding r. 177J..	rep. 1969 No. 153
R. 177J .....	ad. 1930 No. 71 rep. 1969 No. 153
Heading preceding r. 177K .	rep. 1969 No. 153
R. 177K.....	ad. 1930 No. 71 rep. 1969 No. 153
Heading preceding r. 177L..	rep. 1969 No. 153
R. 177L .....	ad. 1932 No. 51 rep. 1969 No. 153
Heading to Part XI.....	ad. 1969 No. 153 rep. 1985 No. 142
Part XI .....	rep. 1985 No. 142
R. 177M .....	ad. 1932 No. 51 rep. 1985 No. 142
R. 177N.....	ad. 1932 No. 51 am. 1967 No. 172 rep. 1969 No. 205
R. 177O .....	ad. 1932 No. 51 rep. 1941 No. 313
R. 177P.....	ad. 1932 No. 51 rs. 1936 No. 99 rep. 1985 No. 142
Rr. 177Q–177S.....	ad. 1932 No. 51 rep. 1969 No. 153
R. 177T .....	ad. 1932 No. 51 am. 1932 No. 105 rs. 1933 No. 37 am. 1936 No. 26; 1939 Nos. 5 and 121 rep. 1985 No. 142
Rr. 177U, 177V .....	ad. 1932 No. 51 rep. 1969 No. 153
Heading preceding r. 177W	rep. 1969 No. 153
Heading to Part XII.....	ad. 1969 No. 153 rep. 1985 No. 142
Part XII .....	rep. 1985 No. 142
R. 177W.....	ad. 1932 No. 51 rs. 1933 No. 37; 1941 No. 313 am. 1969 Nos. 153 and 205 rep. 1985 No. 142
R. 177X.....	ad. 1932 No. 51 rep. 1969 No. 153
R. 177Y .....	ad. 1933 No. 37 rep. 1985 No. 142

**Repeal Table**

ad. = added or inserted    am. = amended    rep. = repealed    rs. = repealed and substituted

<b>Provision affected</b>	<b>How affected</b>
R. 177Z .....	ad. 1933 No. 37 rs. 1936 No. 26 rep. 1985 No. 142
Headings preceding r. 178..	rep. 1969 No. 153
Heading preceding r. 179....	rep. 1981 No. 163
Heading preceding r. 180....	rep. 1981 No. 163
Headings preceding r. 181..	rep. 1969 No. 153
Heading preceding r. 182....	rep. 1981 No. 163
Heading preceding r. 183....	rep. 1981 No. 163
Heading preceding r. 184....	rep. 1981 No. 163
Heading preceding r. 185....	rep. 1969 No. 153
Heading preceding r. 186....	rep. 1969 No. 153
Heading preceding r. 187....	rep. 1969 No. 153
R. 187 .....	rep. 1969 No. 153
Headings preceding r. 188..	rep. 1953 No. 86 ad. 1958 No. 18 rep. 1969 No. 153
R. 188 .....	rep. 1953 No. 86 ad. 1958 No. 18 rep. 1969 No. 153
Headings preceding r. 189..	rep. 1953 No. 86 ad. 1958 No. 18 rep. 1969 No. 153
R. 189 .....	rep. 1953 No. 86 ad. 1958 No. 18 rep. 1969 No. 153
Heading preceding r. 190....	rep. 1969 No. 153
Heading preceding r. 191....	rep. 1962 No. 108
R. 191 .....	rep. 1962 No. 108
Heading preceding r. 192....	rep. 1969 No. 153
Headings preceding r. 193..	rep. 1969 No. 153
Heading preceding r. 194....	rep. 1981 No. 163
Heading preceding r. 195....	rep. 1981 No. 163
Heading preceding r. 196....	rep. 1981 No. 163
Heading preceding r. 197....	rep. 1939 No. 5
R. 197 .....	rep. 1939 No. 5
Headings preceding r. 198..	rep. 1969 No. 153
Heading to Div. 3 of ..... Part XV	ad. 1969 No. 153 rep. 1981 No. 242
Div. 3 of Part XV .....	rep. 1981 No. 242
R. 198 .....	rep. 1981 No. 242

**Repeal Table**

ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted

<b>Provision affected</b>	<b>How affected</b>
Heading preceding r. 199....	rep. 1981 No. 163
R. 199 .....	rep. 1981 No. 242
Heading preceding r. 200....	rep. 1969 No. 153
Heading to Div. 3 of ..... Part XV	ad. 1969 No. 153 rep. 1981 No. 242
Div. 3 of Part XV .....	rep. 1981 No. 242
R. 200 .....	rep. 1981 No. 242
Heading preceding r. 201....	rep. 1981 No. 163
R. 201 .....	rep. 1981 No. 242
Heading preceding r. 202....	rep. 1981 No. 163
R. 202 .....	rep. 1981 No. 242
Heading preceding r. 203....	rep. 1981 No. 163
R. 203 .....	rep. 1981 No. 242
Heading preceding r. 204....	rs. 1961 No. 61 rep. 1969 No. 153
R. 204 .....	am. 1929 Nos. 74 and 92; 1930 No. 71; 1932 No. 51; 1936 No. 99; 1942 Nos. 335 and 387; 1943 No. 22; 1947 No. 28 rs. 1948 No. 36 am. 1954 No. 109 rs. 1961 No. 61; 1978 No. 196 rep. 1989 No. 102
R. 204A.....	ad. 1979 No. 279 am. 1989 No. 158 rep. 1991 No. 110
Heading preceding r. 205....	rep. 1961 No. 61
Heading preceding r. 205A .	ad. 1961 No. 61 rep. 1969 No. 153
Rr. 205A, 205B .....	ad. 1961 No. 61 rep. 1969 No. 153
Heading preceding r. 205E .	ad. 1961 No. 61 rep. 1969 No. 153
Heading preceding r. 206....	rep. 1969 No. 153
R. 208 .....	rs. 1939 No. 60 rep. 1962 No. 108
Heading preceding r. 210....	rep. 1969 No. 153
Headings preceding r. 211..	rep. 1953 No. 86
R. 211 .....	rep. 1953 No. 86
Headings preceding r. 212..	rs. 1960 No. 77 rep. 1969 No. 153
R. 212 .....	ad. 1936 No. 99 rs. 1960 No. 77; 1969 No. 153 rep. 1972 No. 92

**Repeal Table**

ad. = added or inserted    am. = amended    rep. = repealed    rs. = repealed and substituted

<b>Provision affected</b>	<b>How affected</b>
Heading preceding r. 213....	ad. 1960 No. 77 rep. 1969 No. 153
Heading preceding r. 214....	rs. 1960 No. 77 rep. 1969 No. 153
Heading preceding r. 215....	ad. 1960 No. 77 rep. 1969 No. 153
R. 215 .....	ad. 1936 No. 99 rep. 1941 No. 313 ad. 1960 No. 77 rs. 1969 No. 153 am. 1994 No. 81 rep. 2000 No. 365
R. 215A.....	ad. 1994 No. 81 rep. 2000 No. 365
Heading preceding r. 216....	rs. 1960 No. 77 rep. 1969 No. 153
R. 216 .....	ad. 1936 No. 99 rs. 1960 No. 77; 1969 No. 153 rep. 1969 No. 205
Heading preceding r. 217....	rs. 1960 No. 77 rep. 1969 No. 153
Heading to Part XIX .....	ad. 1969 No. 153 rep. 1985 No. 142
Part XIX .....	rep. 1985 No. 142
R. 217 .....	ad. 1936 No. 99 rs. 1960 No. 77; 1969 No. 153 rep. 1969 No. 205
Heading preceding r. 218....	rs. 1960 No. 77 rep. 1969 No. 153
R. 218 .....	ad. 1936 No. 99 rs. 1960 No. 77; 1969 No. 153 rep. 1985 No. 142
Heading preceding r. 219....	rs. 1960 No. 77 rep. 1969 No. 153
R. 219 .....	ad. 1936 No. 99 am. 1939 No. 5 rs. 1960 No. 77 rep. 1969 No. 153
Heading preceding r. 220....	rs. 1960 No. 77 rep. 1969 No. 153
R. 220 .....	ad. 1936 No. 99 rs. 1960 No. 77 rep. 1969 No. 153
R. 221 .....	ad. 1936 No. 99 rep. 1960 No. 77

**Repeal Table**

ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted

<b>Provision affected</b>	<b>How affected</b>
Heading preceding r. 222....	rep. 1960 No. 77
R. 222 .....	ad. 1936 No. 99 rep. 1960 No. 77
Heading preceding r. 223....	rep. 1960 No. 77
R. 223 .....	ad. 1936 No. 99 rep. 1960 No. 77
Heading following r. 223 .....	ad. 1942 No. 335 rep. 1947 No. 28 ad. 1951 No. 123 rep. 1969 No. 153
Heading preceding r. 224....	ad. 1942 No. 335 rep. 1969 No. 153
R. 224 .....	ad. 1942 No. 335 rep. 1947 No. 28
Heading preceding r. 225....	rep. 1981 No. 163
R. 225 .....	ad. 1942 No. 335 rep. 1947 No. 28
Heading preceding r. 226....	rep. 1969 No. 205
R. 226 .....	ad. 1942 No. 335 rep. 1947 No. 28 ad. 1951 No. 123 am. 1967 No. 172 rep. 1969 No. 205
Heading preceding r. 227....	rep. 1981 No. 163
R. 227 .....	ad. 1942 No. 335 rep. 1947 No. 28
Heading preceding r. 228....	rep. 1981 No. 163
R. 228 .....	ad. 1942 No. 335 rep. 1947 No. 28
Heading preceding r. 229....	rep. 1981 No. 163
R. 229 .....	ad. 1942 No. 335 rep. 1947 No. 28
Heading preceding r. 230....	rep. 1969 No. 153
R. 230 .....	ad. 1942 No. 335 rep. 1947 No. 28 ad. 1951 No. 123 rep. 1969 No. 153
Heading preceding r. 231....	rep. 1969 No. 153
R. 231 .....	ad. 1942 No. 335 rep. 1947 No. 28 ad. 1951 No. 123 rep. 1969 No. 153

**Repeal Table**

ad. = added or inserted    am. = amended    rep. = repealed    rs. = repealed and substituted

<b>Provision affected</b>	<b>How affected</b>
Heading preceding r. 232....	rep. 1981 No. 163
R. 232 .....	ad. 1942 No. 335 rep. 1947 No. 28
Heading preceding r. 233....	rep. 1981 No. 163
R. 233 .....	ad. 1942 No. 335 rep. 1947 No. 28 ad. 1951 No. 123 am. 1962 No. 46; 1969 No. 153 rep. 1985 No. 141
Heading preceding r. 234....	rep. 1981 No. 163
R. 234 .....	ad. 1942 No. 335 rep. 1947 No. 28
Heading preceding ..... rr. 234A–234E	rep. 1981 No. 163
Heading preceding r. 234F .	ad. 1953 No. 86 am. 1959 No. 76 rep. 1981 No. 163
R. 234F .....	ad. 1953 No. 86 am. 1959 No. 76 rep. 1985 No. 137
Headings preceding r. 235..	rep. 1953 No. 86
R. 235 .....	ad. 1951 No. 123 rep. 1953 No. 86
Heading preceding r. 235....	rs. 1967 No. 172 rep. 1969 No. 153
Heading to Part XXI .....	ad. 1969 No. 153 rep. 1985 No. 142
Part XXI .....	rep. 1985 No. 142
Subheading preceding ..... r. 235	rep. 1967 No. 172
R. 235 .....	ad. 1942 No. 387 rs. 1967 No. 172; 1969 No. 153 rep. 1985 No. 142
Heading preceding r. 236....	ad. 1967 No. 172 rep. 1969 No. 153
R. 236 .....	ad. 1942 No. 387 rs. 1967 No. 172 rep. 1969 No. 153
Heading preceding r. 237....	rep. 1969 No. 205
R. 237 .....	ad. 1942 No. 387 am. 1967 No. 172 rep. 1969 No. 205



**Repeal Table**

ad. = added or inserted    am. = amended    rep. = repealed    rs. = repealed and substituted

<b>Provision affected</b>	<b>How affected</b>
Heading preceding r. 238....	rep. 1981 No. 163
R. 238 .....	ad. 1942 No. 387 am. 1967 No. 172 rep. 1985 No. 142
Heading preceding r. 239....	rep. 1981 No. 163
R. 239 .....	ad. 1942 No. 387 rep. 1985 No. 142
Heading preceding r. 240....	rep. 1969 No. 153
R. 240 .....	ad. 1942 No. 387 rep. 1969 No. 153
Heading preceding r. 241....	rep. 1969 No. 153
R. 241 .....	ad. 1942 No. 387 rep. 1969 No. 153
R. 241A.....	ad. 1967 No. 172 rep. 1969 No. 153
Heading preceding r. 242....	rep. 1981 No. 163
Rr. 242, 243 .....	ad. 1942 No. 387 rep. 1985 No. 142
Heading preceding r. 244....	rep. 1969 No. 153
Heading following r. 244 .....	rep. 1953 No. 86
Repealing regulation .....	rep. 1953 No. 86
Heading preceding r. 245....	rep. 1947 No. 28 ad. 1953 No. 86 rep. 1969 No. 153
R. 245 .....	ad. 1943 No. 22 rep. 1947 No. 28
R. 246 .....	ad. 1943 No. 22 rep. 1947 No. 28
R. 247 .....	ad. 1943 No. 22 rep. 1947 No. 28
R. 248 .....	ad. 1943 No. 22 rep. 1947 No. 28
Rr. 249–254 .....	ad. 1943 No. 22 rep. 1947 No. 28
Heading to The Schedule ...	ad. 1939 No. 39 rep. 1985 No. 141
Schedule 1	
Form 5.....	1925 No. 181 rep. 1953 No. 86
Forms 7, 8.....	1925 No. 181 rep. 1969 No. 153
Forms 9–11 .....	1925 No. 181 rep. 1962 No. 46

**Repeal Table**

ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted

<b>Provision affected</b>	<b>How affected</b>
Form 12.....	1925 No. 181 rs. 1953 No. 86 rep. 1960 No. 77
Form 13.....	1925 No. 181 am. 1953 No. 86 rep. 1969 No. 153
Form 14.....	1925 No. 181 rep. 1958 No. 18
Forms 15–18.....	1925 No. 181 rep. 1939 No. 169
Form 20.....	1925 No. 181 rep. 1978 No. 275
Form 22.....	1925 No. 181 am. 1929 No. 74 rep. 1969 No. 153
Form 22A .....	ad. 1929 No. 92 am. 1930 No. 71; 1960 No. 77 rep. 1969 No. 153
Forms 22B, 22C.....	ad. 1934 No. 9 rep. 1974 No. 199
Form 27.....	1925 No. 181 rep. 1939 No. 5
Form 28.....	1925 No. 181 am. 1967 No. 172 rep. 1981 No. 242
Forms 29, 30.....	1925 No. 181 rep. 1981 No. 242
Form 31.....	1925 No. 181 rs. 1948 No. 36; 1951 No. 123 rep. 1954 No. 109 ad. 1961 No. 61 rs. 1967 No. 172; 1969 No. 153; 1972 No. 92 rep. 1989 No. 158
Form 31A .....	ad. 1948 No. 36 rs. 1951 No. 123; 1954 No. 109 rep. 1961 No. 61
Form 32.....	1925 No. 181 rep. 1929 No. 74 ad. 1929 No. 92 am. 1930 No. 71 rs. 1948 No. 36; 1951 No. 123; 1961 No. 61; 1967 No. 172 am. 1972 No. 92 rep. 1989 No. 158

**Repeal Table**

ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted

<b>Provision affected</b>	<b>How affected</b>
Form 33.....	1925 No. 181 rs. 1948 No. 36; 1961 No. 61 am. 1972 No. 92 rep. 1989 No. 158
Form 34.....	1925 No. 181 rs. 1948 No. 36 am. 1954 No. 109 rs. 1961 No. 61 am. 1972 No. 92 rep. 1978 No. 196
Form 34A .....	ad. 1948 No. 36 rep. 1961 No. 61
Form 35.....	1925 No. 181 rs. 1948 No. 36 am. 1953 No. 86 rep. 1961 No. 61
Form 36.....	1925 No. 181 rs. 1953 No. 86 rep. 1961 No. 61
Form 38.....	1925 No. 181 rep. 1954 No. 109
Forms 42, 43.....	ad. 1931 No. 25 (as am. by 1939 No. 39) rep. 1953 No. 86
Form 44.....	ad. 1939 No. 39 rep. 1969 No. 153
Form 45.....	ad. 1947 No. 28 rs. 1953 No. 86; 1967 No. 172 rep. 1969 No. 153
Form 48.....	ad. 1951 No. 123 rs. 1953 No. 86 rep. 1969 No. 153

**Table A**

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**Table A                      Application, saving or transitional provisions**

**Statutory Rules 2003 No. 180**

**4                      Transitional**

- (1) The amendments made by Schedule 1 do not apply in relation to an application for refund of Excise duty under regulation 52 of the *Excise Regulations 1925* for any fuel, fuel oil or petroleum product purchased before 1 July 2003.
- (2) The amendments made by Schedule 2 do not apply in relation to an application for remission of Excise duty under regulation 52 of the *Excise Regulations 1925* for any fuel, fuel oil or petroleum product purchased before 1 February 2004.