



# Excise Regulations 1925

Statutory Rules No. 181, 1925 as amended

made under the

*Excise Act 1901*

**Compilation start date:** 25 July 2014

**Includes amendments up to:** SLI No. 114, 2014

Prepared by the Office of Parliamentary Counsel, Canberra

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## About this compilation

### This compilation

This is a compilation of the *Excise Regulations 1925* as in force on 25 July 2014. It includes any commenced amendment affecting the legislation to that date.

This compilation was prepared on 28 July 2014.

The notes at the end of this compilation (the *endnotes*) include information about amending laws and the amendment history of each amended provision.

### Uncommenced amendments

The effect of uncommenced amendments is not reflected in the text of the compiled law but the text of the amendments is included in the endnotes.

### Application, saving and transitional provisions for provisions and amendments

If the operation of a provision or amendment is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

### Modifications

If a provision of the compiled law is affected by a modification that is in force, details are included in the endnotes.

### Provisions ceasing to have effect

If a provision of the compiled law has expired or otherwise ceased to have effect in accordance with a provision of the law, details are included in the endnotes.

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## Part I—Preliminary

### 1 Name of Regulations

These Regulations are the *Excise Regulations 1925*.

### 2 Definitions

In these Regulations, unless the contrary intention appears:

**Bass Strait Oil** has the same meaning as in the *Customs Tariff (Stand-By Duty) Act 1985*.

**brewery** has the meaning given by section 77A of the Act.

**domestic free market sale** means any sale of Bass Strait Oil to a refiner at a price other than the Import Parity Price within the meaning of subsection 6B(1) of the *Excise Tariff Act 1921*.

**eligible brewery** has the meaning given by regulation 3.

**refiner** has the same meaning as in the *Customs Tariff (Stand-By Duty) Act 1985*.

**the Act** means the *Excise Act 1901*.

Note: Several other words and expressions used in these Regulations have the meaning given by subsection 4(1) of the Act, including:  
approved form  
Collector  
condensate  
permission.

### 3 Eligible breweries

An **eligible brewery** is a brewery that:

- (a) is operated by an entity that is legally and economically independent of any other entity that operates a brewery; and
- (b) sells beer (whether wholesale or retail), on which excise has been paid, directly from the manufacturing premises of the brewery.

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**Part 1A—Payment of duty, removal of excisable goods from factories, and excise control**

**15 Permission to deliver certain goods for home consumption without entry**

- (1) For subparagraph 61C(1)(b)(ii) of the Act, the following goods are prescribed:
  - (a) stabilised crude petroleum oil to which item 20 of the table in Schedule to the *Excise Tariff Act 1921* applies;
  - (b) condensate to which item 21 of the table in Schedule to the *Excise Tariff Act 1921* applies;
  - (c) liquefied natural gas mentioned in regulation 52C and paragraph (a) in item 8 of Schedule 1;
  - (d) LPG mentioned in regulation 52D and paragraph (a) in item 9 of Schedule 1.
- (2) For goods prescribed in paragraph (1)(a) and (b), the following conditions are prescribed for paragraph 61C(3)(d) of the Act:
  - (a) that the person give the Collector a return, in an approved form, on the day of each month specified by the Collector in the person's permission;
  - (b) that the return include particulars about the goods that have, during the previous month, been delivered into home consumption under the permission.
- (3) For goods prescribed in paragraph (1)(c) and (d), the following conditions are prescribed for paragraph 61C(3)(d) of the Act:
  - (a) that the person give the Collector a return, in an approved form, for the month specified by the Collector in the person's permission;
  - (b) that the return include particulars about the goods that have, during the month, been delivered for home consumption;
  - (c) that the return must be given to the Collector by the last day of the third month after the month the goods have been delivered for home consumption under the permission.



**Regulation 15**

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- Note: Paragraph 61C(3)(d) of the Act refers to a calendar month in relation to:
- (a) a person's permission to enter goods prescribed in paragraph 15(1)(c) and (d); and
  - (b) the conditions attached to the permission prescribed by this subregulation.

## **Part II—Tobacco**

### **Division 5—Delivery of Australian tobacco leaf**

#### **33 Approval for uses and destruction of tobacco leaf**

- (1) Australian tobacco leaf may be delivered for a purpose approved by the CEO.

Examples of a purpose that may be approved by the CEO

- 1 a medical purpose
- 2 a scientific purpose
- 3 a horticultural purpose
- 4 an agricultural purpose.

- (2) Australian tobacco leaf may be delivered if:
- (a) it is to be destroyed; and
  - (b) the CEO has approved the delivery.

## **Division 9—Amount of duty for penalties relating to tobacco leaf**

### **49AA Amount of duty**

- (1) This regulation explains how to work out the amount of duty that is to be used to determine the amount of a penalty, relating to a quantity of tobacco leaf, under the following provisions of the Act:
- (a) section 28;
  - (b) section 30;
  - (c) section 31;
  - (d) section 33;
  - (e) section 35;
  - (f) section 39K;
  - (g) section 39M;
  - (h) section 44;
  - (i) section 117C;
  - (j) section 117D;
  - (k) section 117F;
  - (l) section 117H.

- (2) If the tobacco leaf was seized in a bale, the amount of duty is:
- $$(\text{weight} - 2) \times \text{rate}$$

where:

**rate** is the rate of excise duty applicable, on the penalty day, to a kilogram of tobacco leaf that is manufactured into excisable goods and entered for home consumption.

**weight — 2** is the gross weight of the bale and the tobacco leaf, in kilograms, minus 2 kilograms.

- (3) If tobacco leaf was not seized, but there is sufficient evidence available to show that the quantity of tobacco leaf was in a bale, the amount of duty is:

$$\text{weight} \times \text{rate}$$

**Part II Tobacco**

**Division 9** Amount of duty for penalties relating to tobacco leaf

**Regulation 49AA**

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where:

**rate** is rate of excise duty applicable, on the penalty day, to a kilogram of tobacco leaf that is manufactured into excisable goods and entered for home consumption.

**weight** is 100 kilograms.

- (4) If the tobacco leaf was seized in unbaled form, the amount of duty is:

$$\text{weight} \times \text{rate}$$

where:

**rate** is the rate of excise duty applicable, on the penalty day, to a kilogram of tobacco leaf that is manufactured into excisable goods and entered for home consumption.

**weight** is the weight of the tobacco leaf in kilograms.

- (5) If tobacco leaf was not seized, but there is sufficient evidence available to show that the quantity of tobacco leaf was in unbaled form, the amount of duty is:

$$\text{weight} \times \text{rate}$$

where:

**rate** is the rate of excise duty applicable, on the penalty day, to a kilogram of tobacco leaf that is manufactured into excisable goods and entered for home consumption.

**weight** is the weight of the tobacco leaf, in kilograms, as shown by the evidence.

Note: **Penalty day** is defined in section 4 of the Act.

## **Part 2A—Fuel**

### **49AAA Notice requirements for sales or supplies of LPG to which LPG remission applies—content**

- (1) For paragraph 77L(3)(b) of the Act, a notice to which subsection 77L(2) of the Act relates must include the following words:

‘Not to be used, or supplied, for transport use. Penalties apply’.

Note: The notice is to be given by a person (described in subsection 77L(2) of the Act as a *supplier*) who sells or supplies LPG to another person.

- (2) The words must be included on the first page of the tax invoice provided by the supplier.

### **49AAB Circumstances in which notice for sales or supplies of LPG to which LPG remission applies not required**

- (1) For subsection 77L(4) of the Act, this regulation sets out circumstances in which a notice is not required to be given by a person under section 77L of the Act.
- (2) A circumstance is that LPG is being supplied in, or into, a container that is capable of containing not more than 210 kilograms of LPG.
- (3) A circumstance is that:
  - (a) LPG is being supplied to residential premises (within the meaning of the *Fuel Tax Act 2006*); and
  - (b) the LPG is not being supplied, in part or in full, for the purpose of carrying on an enterprise (within the meaning of the *A New Tax System (Goods and Services Tax) Act 1999*).

### **49AAC Conversion of measurements of LPG and compressed natural gas**

- (1) For the purposes of the Excise Acts, and for the purpose of determining a person’s liability to pay duty, if a quantity of LPG:

**Regulation 49AAC**

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- (a) is entered for home consumption as a quantity measured in kilograms; and
  - (b) is not measured using volumetric measurement equipment to calculate the amount of duty;

the quantity of LPG may be converted to litres at the rate of 1 kilogram of LPG to 1.885 litres of LPG.
- (2) If:
  - (a) a person's first dealing with a quantity of LPG in a financial year, for the purpose of determining the person's liability to pay duty on LPG in the financial year, uses kilograms or litres; and
  - (b) the person proposes to deal with another quantity of LPG in the same financial year, for the same purpose in the same financial year, using the other unit of measurement;

the Commissioner is not required to accept the other unit of measurement, but may give the person permission to use the other unit.
- (3) For the purposes of the Excise Acts, a quantity of compressed natural gas that is measured in megajoules may be converted to kilograms at the rate of 1 megajoule of compressed natural gas to 0.01893 kilograms of compressed natural gas.

## **Part III—Remissions, rebates and refunds of excise duty**

### **49A Remission—rounding down duty paid in cash**

For the purposes of section 78 of the Act, if an amount of Excise duty:

- (a) is to be paid in cash; and
- (b) is not a multiple of 5 cents;

the number of cents in excess of the next lower multiple of 5 cents must be remitted.

### **50 Circumstances under which refunds, rebates and remissions are made**

- (1) Each of the following circumstances is prescribed for the purposes of section 78 of the Act, namely where:
  - (a) the goods on which Excise duty has been paid or is payable have, while subject to the CEO's control:
    - (i) deteriorated or been damaged, pillaged, lost or destroyed; or
    - (ii) become unfit for human consumption; or
  - (b) the goods on which Excise duty has been paid or is payable, being goods that are subject to the CEO's control, are not worth the amount of Excise duty paid or payable on the goods;
  - (c) if paragraph (ca) does not apply—Excise duty has been paid through manifest error of fact or patent misconception of the law;
- (ca) all of the following apply:
  - (i) the goods on which Excise duty has been paid are liquefied petroleum gas, liquefied natural gas or compressed natural gas;
  - (ii) Excise duty has been paid through manifest error of fact or patent misconception of the law;

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- (iii) the person claiming a refund of the Excise duty reasonably believes that the entity to which the goods were sold or supplied considered, at the time of the sale or supply, that Excise duty was not payable on the goods;
- (d) the goods on which Excise duty has been paid have, by virtue of section 160A of the Act, become goods that are not liable to Excise duty, unless, for goods that are fuel, either:
  - (i) an entity:
    - (A) has an entitlement to a fuel tax credit or decreasing fuel tax adjustment in relation to that fuel; and
    - (B) does not have an increasing fuel tax adjustment in relation to the fuel; or
  - (ii) another entity:
    - (A) has previously been entitled to a fuel tax credit or decreasing fuel tax adjustment in relation to that fuel; and
    - (B) did not have an increasing fuel tax adjustment in relation to that fuel;
- (da) after duty has been paid on goods, a by-law is made under Part XV of the Act the effect of which is that duty is not payable on those goods or duty is payable on those goods at a rate which is less than the rate which was applicable when the goods were entered for home consumption;
- (db) after Excise duty has been paid on goods:
  - (i) any Minister of State requests that the goods be withdrawn from sale or distribution on grounds stated by the Minister to be grounds of public health or safety; and
  - (ii) the goods:
    - (A) are so withdrawn; and
    - (B) are returned to the manufacturer of those goods;
- (h) tobacco, cigarettes, cigars or snuff on which Excise duty has been paid are returned, or are to be deemed to have been returned, to the manufacturer of those goods;



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- (k) beer on which Excise duty has been paid (being beer contained in a bulk container):
  - (i) is returned to the brewery at which it was made in the bulk container in which it was contained when it was removed from the brewery; or
  - (ii) is destroyed by permission of a Collector;
- (s) for a quantity of stabilised crude petroleum oil or condensate (unless paragraph (sc) applies to the oil or condensate):
  - (i) excise duty has been paid (whether before or after the commencement of this provision); and
  - (ii) because of an error in measurement or calculation of the quantity, the duty paid is more than the correct amount;
- (sa) for stabilised crude petroleum oil or condensate produced by a person in a financial year:
  - (i) section 6B, 6C, 6CA or 6D of the *Excise Tariff Act 1921* applies; and
  - (ii) excise duty has been paid for oil or condensate entered for home consumption in a month of the financial year; and
  - (iii) a Collector is satisfied that the quantity of oil or condensate that is likely to be entered by the person for home consumption for the financial year will be less than a dutiable quantity;
- (sb) for stabilised crude petroleum oil or condensate produced by a person in a financial year:
  - (i) section 6B, 6C, 6CA or 6D of the *Excise Tariff Act 1921* applies; and
  - (ii) excise duty for the oil or condensate for each month of the financial year has been ascertained under that section; and
  - (iii) the duty ascertained has been paid; and
  - (iv) the total duty paid is more than the total duty payable on the total quantity of oil or condensate entered by the person for home consumption during the financial year;
- (sc) for stabilised crude petroleum oil or condensate produced by a person in a financial year:

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- (i) excise duty has been paid in relation to which a credited adjustment amount subsequently applies under section 6B, 6C, 6CA or 6D of the *Excise Tariff Act 1921*; and
  - (ii) account is taken of the credited adjustment amount in a calculation under subsection 6B(3), 6C(3), 6CA(3) or 6D(3), as appropriate, of that Act; and
  - (iii) the amount ascertained under that subsection to be the amount of duty for the oil (as old oil, new oil or intermediate oil) or condensate to which the subsection applies is a negative amount (that is, an amount less than zero);
- (t) a determination under subsection 7 (3) of the *Petroleum Excise (Prices) Act 1987* of the final VOLWARE price in relation to a month in respect of excisable crude petroleum oil or excisable condensate is amended (whether before or after the commencement of this provision) under subsection 7(9) of that Act;
- (ta) goods on which excise duty is payable:
- (i) are delivered for home consumption in accordance with a permission given under section 61C of the Act; and
  - (ii) are for sale for:
    - (A) the official use of a diplomatic mission of an overseas country, or the personal use of a person mentioned in paragraph 9(1)(b) or (c) of the *Diplomatic Privileges and Immunities Act 1967*; or
    - (B) the official use of a consular post of the kind described in paragraph 7(1)(a) of the *Consular Privileges and Immunities Act 1972* or the personal use of a person mentioned in paragraph 7(1)(b) or (c) of that Act;
- (tb) goods on which excise duty has been paid are sold to a person for:
- (i) the official use of a diplomatic mission of an overseas country, or the personal use of a person mentioned in paragraph 9(1)(b) or (c) of the *Diplomatic Privileges and Immunities Act 1967*; or

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- (ii) the official use of a consular post of the kind described in paragraph 7(1)(a) of the *Consular Privileges and Immunities Act 1972* or the personal use of a person mentioned in paragraph 7(1)(b) or (c) of that Act;
- (tc) excise duty has been paid on goods:
  - (i) that are purchased by a person for use by a Government of a country other than Australia and for the official use of that Government, being goods mentioned in item 4 of Schedule 1 and;
  - (ii) in respect of which no refund is able to be claimed under paragraph (u);
- (u) goods on which Excise duty has been paid are sold to a person for use by a Government of a country other than Australia and for the official use of that Government, being goods mentioned in item 4 of Schedule 1 and:
  - (i) the price at which the goods were sold to that person was a price that did not include an amount in respect of Excise duty; or
  - (ii) if the price at which the goods were sold to that person was a price that did include an amount in respect of Excise duty, an amount equal to the amount of Excise duty has been refunded or credited to that person;
- (ua) goods on which Excise duty has been paid are sold to, or for use by, a person covered by a Status of Forces Agreement between the Government of the Commonwealth of Australia and the Government of another country, being goods mentioned in item 5 of Schedule 1 and:
  - (i) the price at which the goods were sold to that person did not include an amount for Excise duty; or
  - (ii) if the price at which the goods were sold to that person included an amount for Excise duty, an amount equal to the amount of Excise duty has been refunded or credited to that person;
- (ub) excise duty has been paid on goods:
  - (i) that are purchased by a person covered by a Status of Forces Agreement between the Government of the Commonwealth of Australia and the Government of another country for use by a person covered by that

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- Agreement, being goods mentioned in item 5 of Schedule 1; and
- (ii) in respect of which no refund is able to be claimed under paragraph (ua);
  - (v) Excise duty has been paid on petrol and that petrol, in whole or in part is returned to a manufacturer or to a warehouse;
  - (zz) excise duty is payable on a recycled product:
    - (i) that is hydraulic oil, brake fluid, transmission oil, transformer oil or heat transfer oil classified to subitem 15.2 of the Schedule to the *Excise Tariff Act 1921*; and
    - (ii) for which no benefit is payable under the *Product Stewardship (Oil) Regulations 2000*; and
    - (iii) that is demonstrated to be for the use for which it was used before being recycled; and
    - (iv) that is delivered in accordance with a permission given under section 61C of the Act;
  - (zza) excise duty has been paid on a recycled product:
    - (i) that is hydraulic oil, brake fluid, transmission oil, transformer oil or heat transfer oil classified to subitem 15.2 of the Schedule to the *Excise Tariff Act 1921*; and
    - (ii) for which no benefit is payable under the *Product Stewardship (Oil) Regulations 2000*; and
    - (iii) that has been used for the same purpose for which it was used before being recycled;
  - (zzb) excise duty has been paid on goods:
    - (i) for the official use of an international organisation to which the *International Organisations (Privileges and Immunities) Act 1963* applies; and
    - (ii) acquired in an acquisition of goods that are exempt from duties of excise;
  - (zzc) excise duty has been paid on goods for the personal use of the holder of a high office in an international organisation to which the *International Organisations (Privileges and Immunities) Act 1963* applies, if the holder is exempt from

duties of excise in accordance with regulations made under that Act;

(zzd) excise duty has been paid on beer that is manufactured in an eligible brewery during a financial year starting on or after 1 July 2012, and the amount of refund paid during the financial year to the entity that operates the brewery does not exceed:

- (i) if the brewery is an eligible brewery at the start of the financial year—\$30 000; or
- (ii) if the brewery first becomes an eligible brewery after the start of the financial year—an amount worked out by:

(A) multiplying \$30 000 by the number of days in the period starting when the brewery first becomes an eligible brewery and ending at the end of the financial year; and

(B) dividing the result by 365;

(zze) both of the following apply:

- (i) excise duty has been paid on goods;
- (ii) the effect of the amendments made by the *Excise Tariff Amendment (Carbon Tax Repeal) Act 2014* is that excise duty is payable on the goods at a rate that is less than the rate which was applicable when the goods were entered for home consumption.

(3) For the purposes of paragraph (h) of subregulation (1), tobacco, cigarettes, cigars or snuff shall be deemed to have been returned to the manufacturer of those goods if those goods are returned to a person authorized by the manufacturer to receive those goods on behalf of the manufacturer.

(4AA) For paragraph (1)(sa):

***dutiable quantity*** means the quantity worked out using the formula:

- (a) for oil to which section 6B of the *Excise Tariff Act 1921* applies:

$$A \times 4B; \text{ or}$$

## Regulation 50A

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(b) for oil to which section 6C of the *Excise Tariff Act 1921* applies:

$$A \times 10B; \text{ or}$$

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

$$A \times 10B; \text{ or}$$

(c) for oil to which section 6D of the *Excise Tariff Act 1921* applies:

$$A \times 6B;$$

where:

*A* is the number of days in the financial year concerned; and

*B* has the same meaning as it has in section 6B, 6C, 6CA or 6D of the *Excise Tariff Act 1921*, as appropriate.

(4AB) For paragraph (1)(sc):

***credited adjustment amount*** has the same meaning as in section 6B, 6C, 6CA or 6D of the *Excise Tariff Act 1921*, as appropriate.

***intermediate oil*** has the same meaning as in subsection 3 (1) of the *Excise Tariff Act 1921*.

***new oil*** has the same meaning as in subsection 3 (1) of the *Excise Tariff Act 1921*.

***old oil*** has the same meaning as in section 6B of the *Excise Tariff Act 1921*.

(6) For paragraph 50(1)(v):

***petrol*** means goods described in item 10 or 15 of the Schedule to the *Excise Tariff Act 1921*, other than goods that have been used.

### 50A Other circumstances under which refunds, rebates and remissions are made

For section 78 of the Act, and in addition to regulation 50, the circumstances mentioned in Schedule 1 are prescribed.

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Regulation 51

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**51 Requirements for remission, rebate or refund**

- (1) Subject to subregulation (2), a remission, rebate or refund of Excise duty shall not be allowed in a circumstance specified in subregulation 50(1) unless an application for the remission, rebate or refund in accordance with regulation 52 is delivered to a Collector.
- (2) Subregulation (1) does not apply where the circumstance in which a remission of Excise duty may be allowed is such that the goods on which Excise duty was payable have been totally lost or destroyed or have otherwise ceased to exist.

**52 Application for remission, rebate or refund**

- (1) An application for a remission, rebate (other than a rebate to which section 78A of the Act relates) or refund of Excise duty shall:
  - (a) be in writing, signed by the applicant; and
  - (b) state, as far as practicable, the nature and particulars of the claim.
- (2) For the purpose of enabling a Collector to verify that a prescribed circumstance applies in relation to goods to which an application relates, a Collector may require the applicant to produce records or to give further information, or both, and the applicant shall comply with the requirement accordingly.

**52AAA Refunds of excise duty on beer**

If refunds of excise duty may be allowed in respect of beer in the circumstances specified in paragraph 50(1)(zzd), the amount of refund of excise duty for subsection 78(1) of the Act is 60%.

**52B Rate, or amount, of rebate, refund, etc of excise duty—  
stabilised crude petroleum oil and condensate**

- (2) The amount of remission, rebate or refund of duty allowed in the circumstance mentioned in paragraph 50(1)(s) is the amount of the difference between the amount of duty paid and the correct amount of duty.

## Regulation 52C

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- (3) The amount of remission, rebate or refund of duty allowed in the circumstance mentioned in paragraph 50(1)(sa) is the whole of the duty paid.
- (4) The amount of remission, rebate or refund of duty allowed in the circumstance mentioned in paragraph 50(1)(sb) is the amount of the difference between the amount of duty paid and the amount of the duty ascertained at the end of the financial year concerned under section 6B, 6C, 6CA or 6D, as applicable, of the *Excise Tariff Act 1921*.
- (5) The amount of remission, rebate or refund of duty allowed in the circumstance mentioned in paragraph 50(1)(sc) is an amount equal to the negative amount mentioned in the paragraph.

### **52C Remission, rebate or refund of excise duty—liquefied natural gas**

- (1) This regulation applies to liquefied natural gas that is used or delivered:
  - (a) in a circumstance mentioned in item 8 of Schedule 1; and
  - (b) between 1 July 2012 and 30 June 2013.
- (2) The amount of remission, rebate or refund of duty allowed for liquefied natural gas, expressed in cents, is determined by using the formula:

$$K \times 3.78$$

where:

***K*** is the quantity of liquefied natural gas, expressed in kilograms, that is used or delivered by a licensed person or holder of a permission under section 61C of the Act:

- (a) in a circumstance mentioned in item 8 of Schedule 1; and
- (b) during the period mentioned in paragraph (1)(b).

### **52D Remission, rebate or refund of excise duty—LPG**

- (1) This regulation applies to LPG that is used or delivered:
  - (a) in a circumstance mentioned in item 9 of Schedule 1; and
  - (b) between 1 July 2012 and 30 June 2013.



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- (2) The amount of remission, rebate or refund of duty allowed for LPG, expressed in cents, is determined by using the formula:

$$L \times 1.32$$

where:

**L** is the quantity of LPG, expressed in litres, that is used or delivered by a licensed person or holder of a permission under section 61C of the Act:

- (a) in a circumstance mentioned in item 9 of Schedule 1; and
- (b) during the period mentioned in paragraph (1)(b).

**52E Remission, rebate of refund of excise duty—overpayment**

For subsection 78(2) of the Act, the amount of a remission, rebate or refund of excise duty that may be made in the circumstance prescribed in paragraph 50(1)(zze) is the amount of duty paid that was not payable.

**53 Period for making of application**

- (1) Except as provided in this regulation, a refund of Excise duty shall not be allowed in a circumstance specified in paragraph 50(1)(a), (b), (c), (d) or (da) unless an application for the refund in accordance with regulation 52 is delivered to a Collector:
- (a) in the case of an application for refund in a circumstance referred to in paragraph 50(1)(da) in consequence of the making of a by-law—within 12 months after the date on which that by-law was made; or
  - (b) in any other case—within 14 days after the date on which the Excise duty was paid.
- (2) Where:
- (a) the information necessary to verify an application of a kind referred to in subregulation (1) had come into the possession of the CEO before the delivery from the CEO's control of the goods or of the packages in which the goods were originally packed or were assumed to have been packed; or

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- (b) for some other reason, it is equitable that the period within which an application of a kind referred to in subregulation (1) may be made should be extended;  
the application may be made within 12 months after the date on which Excise duty was paid.
- (3A) A refund of excise duty must not be allowed in the circumstance specified in paragraph 50(1)(sa) or (sb) unless an application for a refund under regulation 52 is given to a Collector:
  - (a) if the circumstance occurred after 1 July 1997—before the end of 12 months after the end of the financial year in which the excise duty was paid; or
  - (b) if the circumstance occurred before 1 July 1997—before 1 July 1998.
- (3B) A refund of excise duty must not be allowed in the circumstance mentioned in paragraph 50(1)(sc) unless an application for a refund under regulation 52 is given to a Collector before:
  - (a) the end of 12 months after the day on which the final VOLWARE price for the month from which the credited adjustment amount mentioned in that paragraph is derived is determined under subsection 7(3) of the *Petroleum Excise (Prices) Act 1987*; or
  - (b) if that price was determined before 1 July 1997—1 July 1998.
- (4) A refund of Excise duty shall not be allowed in the circumstance specified in paragraph 50(1)(t) unless an application for the refund in accordance with regulation 52 is delivered to a Collector not later than 12 months after the day on which the relevant determination of the final VOLWARE price is amended as referred to in that paragraph.
- (5) A refund of excise duty must not be allowed in the circumstance specified in paragraph 50(1)(zze) unless an application for the refund in accordance with regulation 52 is given to a Collector within 12 months after the day on which the excise duty was paid.

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Regulation 55**55 Tobacco products to have lost their identity**

- (1) A refund of Excise duty shall not be allowed in a circumstance specified in paragraph (h) of subregulation (1) of regulation 50:
- (a) unless:
    - (i) in the case of tobacco—the tobacco is destroyed or is so mixed in a factory with other tobacco (not being tobacco that is to be used in the manufacture of cigarettes or cigars) that its identity is lost;
    - (ii) in the case of cigarettes or cigars—the tobacco contained in the cigarettes or cigars is destroyed or is so mixed in a factory with other tobacco that is to be used in the manufacture of cigarettes or cigars, as the case may be, that its identity is lost; and
    - (iii) in the case of snuff—the snuff is destroyed or is so mixed in a factory with other snuff that its identity is lost; and
  - (b) unless the manufacturer of the goods has given notice of intention to destroy the goods, or so to mix the goods, to a Collector at least seven days before the goods are destroyed or so mixed, as the case may be.
- (2) In subregulation (1), **factory**, in relation to tobacco, cigarettes, cigars or snuff that is returned to the manufacturer of those goods or that is, for the purposes of paragraph (h) of subregulation (1) of regulation 50, to be deemed to have been so returned, means a factory specified in a licence held by the manufacturer, being a licence that is in force.

**56 Beer returned or destroyed**

A refund of Excise duty shall not be allowed in a circumstance specified in paragraph 50(1)(k) unless:

- (a) if the beer has been returned to the brewery at which it was made, it was so returned within 90 days after it was first removed from the brewery; or
- (b) if the beer has been destroyed:
  - (i) it was destroyed because it had become unfit for human use; and

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- (ii) the permission of a Collector for the destruction of the beer was sought within 90 days after it was first removed from the brewery at which it was made; and the quantity of beer that was in the bulk container when it was returned to the brewery at which it was made or was destroyed was not less than 87.5% of the volume of the bulk container.

### **57AA Eligibility with respect to refund on petrol**

- (1) A refund of Excise duty is not to be allowed in a circumstance specified in paragraph 50(1)(v) unless:
  - (a) the applicant for the refund keeps such records as to enable an officer to readily determine and verify:
    - (i) the volume of petrol returned; and
    - (ii) that Excise duty has been paid on the petrol returned to the manufacturer or to a warehouse; and
  - (b) in the case of the return of contaminated petrol:
    - (i) notice of the proposed return of that petrol to a manufacturer or to a warehouse has been given to and received by an officer before the return of the petrol; and
    - (ii) the composition of the contaminated petrol and the ratios of petrol and other substance present in the contaminated petrol has, where required, been determined by analysis in accordance with subregulation (2).
- (2) The amount of petrol present in a quantity of contaminated petrol is to be determined as follows:
  - (a) an officer may require that a sample of the contaminated petrol be taken for analysis to determine the composition of the contaminated petrol and the ratios of petrol and other substance present in the contaminated petrol; and
  - (b) if the officer so determines, the sample taken under paragraph (a) must be taken in the presence of an officer; and
  - (c) the analysis of the sample must be undertaken in a laboratory that is a registered member of the National Association of Testing Authorities Australia.

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- (3) The cost of the analysis referred to in paragraph (2)(c) is to be borne by the applicant for the refund.
- (4) The amount of any refund of Excise duty in respect of petrol on which duty has been paid is to be based on the rate of duty applicable in relation to that petrol at the time that the petrol was entered for home consumption.
- (5) In this regulation:

*contaminated petrol* means petrol that has been contaminated by being mixed with another substance.

*petrol* has the same meaning as in subregulation 50(6).

**58 Collector may make remission, rebate or refund**

- (1) A remission, rebate or refund of Excise duty may, subject to the Act and these Regulations, be made by a Collector.
- (2) A Collector may make arrangements with a person to whom a rebate or refund of Excise duty may be allowed whereby the amount of the rebate or refund may be set off against the whole or part of that person's liability for Excise duty, and an amount that has been so set off in pursuance of such an arrangement shall, for the purposes of the Act and these Regulations, be deemed to have been paid to that person.

## Part IV—Drawback

### 76 Drawback of excise duty on goods

- (1) This regulation applies to any excisable goods on which excise duty has been paid except:
  - (a) excisable goods that have been used in the manufacture of goods, or have been subjected to a process or to treatment, in the Commonwealth;
  - (b) coal;
  - (ba) condensate;
  - (d) liquid petroleum obtained from naturally occurring petroleum gas; and
  - (e) stabilized crude petroleum oil.
- (2) Subject to this Part, drawback of excise duty may be paid on the exportation of excisable goods to which this regulation applies.

### 77 Drawback of excise duty on specified goods

- (1) In this regulation:

***specified goods*** means:

  - (a) manufactured goods in the manufacture of which excisable goods have been used; or
  - (b) excisable goods that have been subjected to a process or to treatment in Australia.

***excisable goods***, in relation to specified goods, means excisable goods:

  - (a) on which excise duty has been paid; and
  - (b) that have not been used in the Commonwealth otherwise than:
    - (i) in the manufacture of the specified goods or in being subjected to a process or to treatment for the purpose of producing the specified goods, as the case may be; or
    - (ii) for the purpose of being inspected or exhibited;

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other than coal, condensate, liquid petroleum obtained from naturally occurring petroleum gas, stabilized crude petroleum oil and excisable goods included in a class of goods declared by the Minister, by notice published in the *Gazette*, to be a class of goods to which this regulation does not apply.

- (2) On the exportation of specified goods, drawback of excise duty may, subject to this Part, be paid in respect of:
  - (a) the excisable goods used in the manufacture of the specified goods; or
  - (b) the excisable goods that were subjected to a process or to treatment for the purpose of producing the specified goods; as the case may be, and also in respect of any excisable goods lost or wasted in the manufacture of the specified goods.
- (3) Drawback of excise duty is not payable on the exportation of specified goods if the goods have been used in Australia otherwise than for the purpose of being inspected or exhibited.

**78 Drawback of duty not payable in certain circumstances**

- (1) Drawback of excise duty is not payable under regulation 76 of these Regulations on the exportation of goods if the value of the goods for home consumption is less than the amount of drawback that, but for this regulation, would be payable on the exportation of the goods, unless the CEO approves payment of drawback in respect of the goods.
- (2) Where the CEO makes a decision not to approve payment of drawback to a person in accordance with subregulation (1), the CEO shall, by notice in writing given not later than 30 days after the date of the decision, inform the person of that decision.
- (3) Drawback of excise duty is not payable under regulation 76 on the exportation of goods if:
  - (a) the excise duty paid on the goods has been refunded; or
  - (b) after exportation, the goods are relanded in Australia; or
  - (c) for goods that are fuel—either:
    - (i) an entity:

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

**78A Conditions relating to payment of drawback of duty**

- (1) Drawback of excise duty is not payable on the exportation of goods unless:
  - (a) before the exportation, the owner of the goods gives to the Collector a notice in an approved form, of the owner's intention to claim drawback on the exportation; and
  - (b) before exportation, the goods are available at all reasonable times for examination by an officer; and
  - (c) records that show:
    - (i) that duty has been paid on the goods; and
    - (ii) relevant details of the receipt, use and disposal of the goods by the owner;are available at all reasonable times for examination by an officer; and
  - (d) a claim for drawback of excise duty paid in respect of the goods that:
    - (i) is in an approved form; and
    - (ii) sets out the amount of the claim and such other information as that form requires;is given by the owner referred to in paragraph (a) to the Collector:
    - (iii) after exportation; and
    - (iv) not later than 12 months after the day on which the goods are exported; and



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- (e) the person making the claim states in the form of claim that, to the best of the knowledge, information and belief of that person, those goods:
    - (i) have not been, and are not intended to be, relanded in Australia; and
    - (ii) in the case of specified goods referred to in regulation 77, have not been used in Australia other than for the purpose of being inspected or exhibited; and
  - (f) the amount of the drawback:
    - (i) is at least \$50; or
    - (ii) being less than \$50, is claimed at the same time and in the same form referred to in paragraph (2)(d) as another claim, or other claims, made by the owner referred to in paragraph (2)(a), in relation to drawback of excise duty on the exportation of other goods, that together result in an aggregate amount of drawback of \$50 or more.
- (2) Without limiting the application of subregulation (1), drawback of excise duty is not payable on the exportation of specified goods within the meaning of regulation 77:
- (a) if the goods were manufactured in Australia—unless the manufacturer of the goods informed a Collector, in writing before he or she commenced to manufacture the goods, that he or she intended to manufacture the goods for exportation; or
  - (b) in the case of specified goods that consist of excisable goods that were subjected to a process or to treatment in Australia—unless the owner of the goods informed a Collector, in writing before he or she commenced to subject the goods to a process or to treatment, that he or she intended to subject the goods to a process or to treatment for the purpose of exportation; or
  - (c) unless the manufacturer or the owner, as the case may be, of the goods complied with the provisions of any notice given to him or her by the Collector under subregulation (3) that relates to the goods.
- (3) Where a person, being the manufacturer or owner of specified goods within the meaning of regulation 77, has informed the

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Collector with respect to the goods in accordance with subregulation (2), the Collector may, by notice in writing to the person, require the person:

- (a) to cause the manufacture of the goods to take place under the supervision of an officer; or
  - (b) to cause the subjecting of the goods to a process or to treatment to take place under the supervision of an officer; as the case may be.
- (4) Paragraph (1)(a) does not apply in relation to drawback of excise duty on the exportation of goods if the CEO:
- (a) in writing, exempts an owner from the application of that paragraph; or
  - (b) approves payment of drawback notwithstanding the fact that the notice of intention was not given to the Collector as required by that paragraph.

### **78B Amount of claim for drawback of excise duty**

For the purposes of paragraph 78A(1)(d), the amount of a claim for drawback of excise duty paid on the exportation of goods must not exceed the amount of excise duty:

- (a) paid on the goods; or
- (b) in the case of specified goods within the meaning of regulation 77—paid on the excisable goods referred to in subregulation 77(2).

### **78C Examination etc of goods to be exported**

- (1) Subject to subregulation (2), where a person has given to the Collector a notice of intention to claim for drawback on the exportation of goods, the Collector may, by notice in writing to the person, require the person to do all or any of the following:
- (a) produce the goods to an officer for examination before the exportation of the goods;
  - (b) cause the goods to be packed, in the presence of an officer, into the packages in which they are intended to be exported;

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- (c) cause the goods to be secured to the satisfaction of an officer after they have been packed into the packages in which they are intended to be exported;
  - (d) mark each of the packages into which any of the goods are packed for the purpose of being exported with a distinctive mark or label;
  - (e) cause a distinctive label to be affixed to any goods that are to be exported without having been packed into a package.
- (2) Paragraph (1)(b) does not apply in relation to excisable goods that:
- (a) are intended to be exported in the packages in which they were packed when entered for home consumption; or
  - (b) are intended to be exported without having been packed into packages.
- (3) Where the Collector has given notice under subregulation (1) to a person who has given a notice of intention to claim for drawback in respect of goods, drawback of excise duties is not payable on the exportation of the goods unless the person complied with the provisions of the notice.

**78CA Deduction of rebates from drawback payable**

Where:

- (a) except for the operation of this regulation, drawback of import duty may be paid on the exportation of goods; and
  - (b) any rebate of that import duty has been made;
- the amount of drawback that may be paid is to be reduced by an amount equal to the amount of the rebate made.

**78D Assistance to be given to Excise Officers**

A person who intends to claim drawback on the exportation of goods shall, by all reasonable means, facilitate the examination or re-examination of the goods by an officer, the taking of a correct account of the goods by an officer and the supervision, by an officer, of the packing of the goods.

## Part IVA—Duty free shops

### 79 Outwards duty free shops

- (1) In this regulation and regulation 79A, unless the contrary intention appears:

**departure area** means a part of an airport or wharf that is set aside for the reception of relevant travellers:

- (a) after the travellers have complied with the requirements of the laws of the Commonwealth relating to the departure of persons for places outside Australia; and
- (b) before the travellers embark on an aircraft or ship for a relevant flight or relevant voyage.

**duty free shop** means an outwards duty free shop.

**off-airport duty free shop** means a duty free shop that is not an on-airport duty free shop.

**on-airport duty free shop** means a duty free shop that is located in a departure area of an airport.

**relevant flight**, in relation to a person who is a relevant traveller, means the international flight in relation to which the person is a relevant traveller.

**relevant voyage**, in relation to a person who is a relevant traveller, means the international voyage in relation to which the person is a relevant traveller.

- (2) Words and phrases that are used in this regulation and in section 61D of the Act have, in this regulation, unless the contrary intention appears, the same respective meanings as in that section.
- (3) A Collector shall not give permission under subsection 61D(2) of the Act otherwise than upon the making, in accordance with this regulation, of an application for such permission.
- (4) An application for permission under subsection 61D(2) of the Act:

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- (a) shall be made in writing;
  - (b) shall relate to a single duty free shop;
  - (c) shall specify:
    - (i) the name of the proprietor of the duty free shop;
    - (ii) the name of the duty free shop; and
    - (iii) the address at which the duty free shop is situated; and
  - (d) shall be lodged with a Collector for the place at which the duty free shop is situated.
- (5) The following matter is prescribed to be taken into account by a Collector when deciding whether to give permission under subsection 61D(2) of the Act, namely, whether the proprietor of the duty free shop in respect of which the permission is sought is likely to be able, in the event of permission being given, to comply with the conditions set out in paragraphs (7)(g), (h) and (j).
- (6) Permission under subsection 61D(2) of the Act shall have effect for such period, commencing on the day on which the permission is given, as the permission specifies.
- (7) Permission under subsection 61D(2) of the Act in relation to an off-airport duty free shop is subject to the following conditions:
- (a) that the proprietor must not sell goods to a person who is in the shop unless:
    - (i) the person is a relevant traveller; and
    - (ii) the person has shown to the proprietor a ticket, or other document approved by a Collector under paragraph 61D(7)(b) of the Act, that shows that the person is entitled to make the relevant flight or relevant voyage;
  - (b) that the proprietor must not enter into an agreement to sell goods to a person who is not in the shop unless:
    - (i) the person is a relevant traveller; and
    - (ii) the person has given, whether orally or in writing, to the proprietor the particulars of the intended exportation of the goods by the person required under subparagraph (e)(ii); and
    - (iii) the agreement is subject to the condition that the sale takes place in the shop;

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- (ba) that the proprietor must not deliver goods to a relevant traveller to whom the goods are sold under an agreement referred to in paragraph (b) unless the traveller has shown to the proprietor the ticket, or other document approved by a Collector under paragraph 61D(7)(b) of the Act, that confirms the particulars given to the proprietor under subparagraph (b)(ii);
- (c) that goods shall not be delivered from the duty free shop to a relevant traveller earlier than the commencement of the 60th day before the day on which, according to the ticket or other document shown to the proprietor under subparagraph (a)(ii) or the particulars given to the proprietor under subparagraph (b)(ii), the relevant flight or relevant voyage is to depart;
- (d) that goods shall not be delivered from the duty free shop to a relevant traveller unless they are enclosed in a package:
  - (i) that is sealed in such a manner that the goods cannot be removed from it without the seal being broken; and
  - (ii) the outside of which is clearly marked to show:
    - (A) that it contains goods that were sold in a duty free shop; and
    - (B) the name of that shop; and
  - (iii) if the package is of a size that it may, in accordance with the conditions applicable to the carriage of the relevant traveller on the relevant flight or relevant voyage, be carried in the cabin of the aircraft or ship—that is transparent enough for the goods to be easily identified;
- (e) that, at the time of each sale of goods required to be sold in a sealed package at the duty free shop, the proprietor shall prepare, in triplicate, an invoice, being one of a series of sequentially numbered invoices, specifying:
  - (i) the name and usual residential address of the relevant traveller;
  - (ii) the following particulars of the intended exportation of the goods by the relevant traveller on the relevant flight or relevant voyage:
    - (A) the date of departure;

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- (B) the airport or wharf of departure;
  - (C) in the case of a relevant flight—the number or other designation of the flight;
  - (D) in the case of a relevant voyage—the name of the ship and the number or other designation of the voyage;
  - (E) the number or other identification of the traveller's ticket or similar travel document approved by the Collector for the purposes of paragraph 61D(7)(b) of the Act;
  - (iii) a precise description of the goods, including:
    - (A) the quantity, in figures, of each item of the goods and the total number, in words, of items on the invoice; and
    - (B) the sale value, in figures, of each item or quantity of items; and
    - (C) the total sales value of those items and quantities of items;
 being a description prepared in such a way as to make it impracticable to add other items to the description;
  - (f) that, upon preparing an invoice in accordance with paragraph (e), the proprietor shall:
    - (i) place one copy with the goods inside the package referred to in paragraph (d) and, where the package complies with subparagraph (d)(iii), position the copy so that the invoice may be read without the seal of the package being broken;
    - (ii) place one copy in a waterproof envelope and attach that envelope securely to the outside of the package; and
    - (iii) retain one copy in his own records;
  - (g) subject to subregulation (7A), that, before the date of departure referred to in sub-subregulation(e)(ii)(A), the proprietor shall, by telex or by such other means as are approved by a Collector, provide a Collector with the following information in relation to a sale from the duty free shop:
    - (i) the name of the shop;
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- (ii) the name of the relevant traveller;
- (iii) in relation to the relevant flight or relevant voyage:
  - (A) the date and time of departure; and
  - (B) in the case of a relevant flight—the number or other designation of the flight; and
  - (C) in the case of a relevant voyage—the name of the ship and the number or other designation of the voyage;
- (iv) a full description of any item of the goods included in the sale having a sale value of \$500 or more;
- (v) the total number of items of the goods included in the sale;
- (vi) the total number of packages of the kind referred to in paragraph (d) in which the goods included in the sale are packed;
- (vii) the total number of those packages that are, respectively:
  - (A) packages to which subparagraph (d)(iii) applies; and
  - (B) packages to which that subparagraph does not apply;
- (viii) the invoice numbers in respect of all invoices relating to the sale;
- (h) that the proprietor shall, in relation to each package referred to in paragraph (d) that is surrendered by the relevant traveller for carriage otherwise than in the cabin of the aircraft or ship, at the point of surrender:
  - (i) cause the package to be examined with a view to ascertaining whether it remains sealed as specified in subparagraph (d)(i) and has not been tampered with; and
  - (ii) where the package remains so sealed and has not been tampered with, cause the copy invoice referred to in subparagraph (f)(ii) to be removed from the package;
- (j) that the proprietor shall, in relation to each package referred to in paragraph (d) that is taken by the relevant traveller into a departure area, within that area:



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- (i) cause the package to be examined with a view to ascertaining whether it remains sealed as specified in subparagraph (d)(i) and has not been tampered with;
- (ii) where the package remains so sealed and has not been tampered with, cause the copy invoice referred to in subparagraph (f)(ii) to be removed from the package;
- (k) that, where, upon the carrying out of the operations specified in paragraph (h) or (j), a discrepancy is detected, in that:
  - (i) a package is no longer sealed as specified in subparagraph (d)(i) or has been otherwise tampered with;
  - (ii) the invoice enclosed in the package does not correspond with the copy invoice (if any) that was attached to the package;
  - (iii) an invoice required to be enclosed in, or a copy invoice required to be attached to, a package is not so enclosed or attached; or
  - (iv) the goods enclosed in a package are not as specified in the invoice enclosed in, or the copy invoice (if any) that was attached to, the package;the proprietor shall cause to be given immediately to a Collector notice specifying:
  - (v) the name of the relevant traveller;
  - (vi) the following particulars of the intended exportation of the goods by the relevant traveller on the relevant flight or relevant voyage:
    - (A) the date and time of the departure of the flight or voyage;
    - (B) in the case of a relevant flight—the number or other designation of the flight;
    - (C) in the case of a relevant voyage—the name of the ship and the number or other designation of the voyage; and
  - (viii) the nature of the discrepancy;
- (m) that a relevant traveller to whom goods are sold in a duty free shop:

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- (i) shall not remove, alter or otherwise interfere with, or suffer to be removed, altered or interfered with (except as required by this regulation), an invoice attached to the outside of a package pursuant to subparagraph (f)(ii);
- (ii) shall not, before the exportation of those goods, break the seals on, or otherwise tamper with the integrity of, the package in which those goods are enclosed or (except as authorized by or under the Act) suffer those seals to be broken or the integrity of the package to be otherwise tampered with;
- (iii) shall:
  - (A) on surrendering a package containing those goods for carriage otherwise than in the cabin of an aircraft or ship;
  - (B) on taking a package containing those goods into a departure area;  
present the package, sealed as specified in subparagraph (d)(i) and with the invoice attached as specified in subparagraph (f)(ii), to the proprietor or a servant or agent of the proprietor and permit the proprietor, or the servant or agent of the proprietor, as the case may be, to examine the package and to remove that invoice from it;
- (iv) if the relevant traveller does not export the goods on the relevant flight or the relevant voyage, must, not later than noon on the next working day of the duty free shop after the date specified in the invoice relating to the goods as the time for the departure of that flight or voyage (in this subparagraph called *scheduled departure time*), notify the proprietor accordingly, and:
  - (A) if the relevant traveller intends to export the goods on a subsequent flight, being a flight departing not more than 48 hours after the scheduled departure time—notify the proprietor of that intention and, at the same time, provide the proprietor with the flight number or other designation, and particulars of the intended date and time of departure, of that flight; or

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- (B) if the relevant traveller intends to export the goods on a subsequent voyage, being a voyage departing not more than 48 hours after the scheduled departure time—notify the proprietor of that intention and, at the same time, provide the proprietor with the name of the ship and voyage number or other designation, and particulars of the intended date and time of departure, of that voyage; or
- (C) if the relevant traveller does not intend to export the goods as mentioned in sub-subparagraph(A) or (B), at the same time, notify the proprietor accordingly and, not later than the close of business of the duty free shop on the second working day of the shop after the scheduled departure time, return the goods to the shop; and
- (v) if, having notified the proprietor, under sub-subparagraph(iv)(A) or (B), of his or her intention to export the goods on a flight or voyage after the relevant flight or relevant voyage, the relevant traveller does not so export the goods:
  - (A) not later than noon on the next working day of the duty free shop after the date of departure specified in the notification of intention, notify the proprietor that the goods have not been so exported; and
  - (B) not later than the close of business of the duty free shop on the second working day after that specified date of departure, return the goods to the shop;
- (n) that within 21 working days of the duty free shop after the end of a month, the proprietor must lodge with a Collector a return setting out:
  - (i) the name of the duty free shop; and
  - (ii) the invoice number of each invoice:
    - (A) prepared in accordance with paragraph (e) for goods delivered from the shop for export; and

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- (B) that specifies under sub-subparagraph (e)(ii)(A) a date of departure that is in the month; and
    - (C) a copy of which has not been removed during the month in accordance with subparagraph (h)(ii) or (j)(ii); and
  - (iii) the invoice number of each invoice:
    - (A) prepared in accordance with paragraph (e) for goods delivered from the shop for export; and
    - (B) that specifies under sub-subparagraph(e)(ii)(A) a date of departure that is in the month; and
    - (C) a copy of which has been removed during the month in accordance with subparagraph (h)(ii) or (j)(ii); and
    - (D) in respect of which an electronic record has not been provided in accordance with subregulation (9); and
  - (iv) in relation to an invoice referred to in subparagraph (ii) or (iii):
    - (A) the particulars required to be set out in the invoice; and
    - (B) the amount of excise duty payable in respect of the goods to which the invoice relates;
- and must pay to a Collector an amount equal to the sum of the amounts of excise duty specified in the return.

Note: See also regulation 79A.

- (7A) Paragraph (7)(g) applies only if, in relation to a particular case, the Collector directs the proprietor to provide the information specified in that paragraph.
- (8) Permission under subsection 61D(2) of the Act in relation to an on-airport duty free shop is subject to the following conditions:
  - (a) that the proprietor must not sell goods to a person who is in the shop unless:
    - (i) the person is a relevant traveller; and
    - (ii) the person has shown to the proprietor a ticket, or other document approved by a Collector under

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- paragraph 61D(7)(b) of the Act, that shows that the person is entitled to make the relevant flight;
- (aa) that the proprietor must not enter into an agreement to sell goods to a person who is not in the shop unless:
- (i) the person is a relevant traveller; and
  - (ii) the person has given, whether orally or in writing, to the proprietor the particulars of the intended exportation of the goods by the person required under subparagraph (b)(ii) or (c)(i); and
  - (iii) the agreement is subject to the condition that the sale takes place in the shop;
- (ab) that the proprietor must not deliver goods to a relevant traveller to whom the goods are sold under an agreement referred to in paragraph (aa) unless the traveller has shown to the proprietor the ticket, or other document approved by a Collector under paragraph 61D(7)(b) of the Act, that confirms the particulars given to the proprietor under subparagraph (aa)(ii);
- (b) that, at the time of each sale of goods at the duty free shop, where the purchaser is a relevant traveller who is the pilot or a member of the crew of an aircraft, the proprietor shall prepare, in duplicate, an invoice, being one of a series of sequentially numbered invoices, specifying:
- (i) the name and usual residential address of the relevant traveller;
  - (ii) the following particulars of the intended exportation of the goods by the relevant traveller:
    - (A) the date of departure;
    - (B) the airport of departure;
    - (C) the flight number or, where inapplicable, other designation;
- in respect of the relevant flight; and
- (iii) a precise description of the goods, including:
- (A) the quantity, in figures, of each item of the goods; and
  - (B) the sale value, in figures, of each item or quantity of items; and

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- (C) the total sales value of those items and quantities of items;  
being a description prepared in such a way as to make it impracticable to add other items to the description;
  - (c) that, at the time of each sale of goods at the duty free shop, where the purchaser is a relevant traveller who is a passenger on an aircraft, the proprietor shall prepare, in duplicate, an invoice, being one of a series of sequentially numbered invoices, specifying:
    - (i) the following particulars of the intended exportation of the goods by the relevant traveller:
      - (A) the date of departure;
      - (B) the flight number or, where inapplicable, other designation;in respect of the relevant flight; and
    - (ii) a precise description of the goods, including:
      - (A) the total sales value of those items and quantities of items; and
      - (B) the quantity, in figures, of each item; and
      - (C) the sale value, in figures, of each such item or quantity of items;being a description prepared in such a way as to make it impracticable to add other items to the description;
  - (d) that, upon preparing an invoice pursuant to paragraph (b) or (c), the proprietor shall:
    - (i) place 1 copy with the goods that are to be delivered to the relevant traveller; and
    - (ii) retain the other copy or copies, as the case requires, in the proprietor's own records.
- (9) For the purpose of paragraph 61D(10)(b) of the Act, in relation to the proprietor of an off-airport duty free shop:
- (a) the way for the proprietor to provide proof to the Collector in relation to goods of a kind mentioned in that paragraph is by providing an electronic record of the invoice numbers of copy invoices removed, in accordance with subparagraph (7)(h)(ii) or (7)(j)(ii), from the package of the goods; and

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- (b) the time within which the proprietor must provide that proof to the Collector is 10 working days of the duty free shop after the date of departure of the relevant traveller.
- (10) Within 21 working days of the duty free shop after the end of a month, the proprietor must produce a computer generated list in an approved form setting out the invoice number of each invoice:
  - (a) that specifies under sub-subparagraph(7)(e)(ii)(A) a date of departure that is in the month; and
  - (b) a copy of which has been removed during the month in accordance with subparagraph (7)(h)(ii) or (7)(j)(ii); and
  - (c) in respect of which an electronic record has been provided in accordance with subregulation (9).
- (11) Permission under subsection 61D(2) of the Act in relation to a duty free shop, being either an off-airport duty free shop or an on-airport duty free shop, is subject to the condition that the proprietor, and servants and agents of the proprietor, shall not enter into an arrangement with a relevant traveller pursuant to which goods delivered to that relevant traveller under that permission are:
  - (a) to be transferred to the proprietor, or any servant or agent of the proprietor, upon the return of the relevant traveller to Australia; or
  - (b) to remain with the proprietor or any servant or agent of the proprietor.
- (12) The grounds on which a Collector may, under subsection 61D(13) of the Act, revoke a permission given under subsection 61D(2) of the Act are the following grounds:
  - (a) that a condition to which the permission is subject, being a condition required to be complied with by the proprietor of the duty free shop to which the permission relates or by the proprietor's servants or agents, has not been so complied with;
  - (b) that revocation of the permission is, for any other reason, necessary for the protection of the revenue or otherwise to ensure compliance with the Act.
- (13) The revocation by a Collector, under subsection 61D(13) of the Act, of a permission given under subsection 61D(2) of the Act

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shall be effected by notice in writing, which shall include a statement of the reasons for the revocation, served on the person to whom the permission was given.

- (14) A relevant traveller to whom goods are sold in an outwards duty free shop must, at or before the time of delivery of the goods, sign a recognition, in an approved form, of the traveller's obligations concerning the export of the goods.

### **79A Interim sealed bag arrangements for liquids, aerosols, gels, creams and pastes from 31 March 2007**

- (1) This regulation applies if:
- (a) on or after 31 March 2007, a person purchased a liquid, aerosol, gel, cream or paste (a **LAG product**) as a duty free item in an off-airport duty free shop; and
  - (b) the delivery and export of the LAG product was the subject of a permission under subsection 61D(2) of the Act; and
  - (c) the permission was subject to a condition set out in:
    - (i) paragraph 79(7)(h), (j), (k) or (n); or
    - (ii) subparagraph 79(7)(m)(i), (ii) or (iii); and
  - (d) the person dealt with the LAG product in accordance with an arrangement (an "interim sealed bag arrangement") that:
    - (i) was implemented by the Australian Taxation Office and the Australian Customs Service or the Australian Customs and Border Protection Service on or after 31 March 2007; and
    - (ii) was consistent with the requirements of Subdivision 4.1.1A of the *Aviation Transport Security Regulations 2005* as in force on 30 September 2007.
- (2) The delivery and export of the LAG product is taken to have complied with the conditions in subregulation 79(7).

### **81 Inwards duty free shops**

- (1) In this regulation, unless the contrary intention appears:



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***relevant flight***, in relation to a person who is a relevant traveller, means the international flight in relation to which the person is a relevant traveller.

- (2) Words and phrases that are used in this regulation and in section 61E of the Act have, in this regulation, unless the contrary intention appears, the same respective meanings as in that section.
- (3) A Collector shall not give permission under subsection 61E(2) of the Act otherwise than upon the making, in accordance with this regulation, of an application for such permission.
- (4) An application for permission under subsection 61E(2) of the Act:
  - (a) shall be made in writing;
  - (b) shall relate to a single inwards duty free shop;
  - (c) shall specify:
    - (i) the name of the proprietor of the inwards duty free shop;
    - (ii) the name of the inwards duty free shop; and
    - (iii) the location of the airport at which the duty free shop is situated; and
  - (d) shall be lodged with the Collector.
- (5) The following circumstances are prescribed as circumstances in which permission may be given by a Collector under subsection 61E(2) of the Act, namely:
  - (a) that the applicant is the holder of a warehouse licence within the meaning of Part V of the *Customs Act 1901* authorising the sale of airport shop goods at an inwards duty free shop; and
  - (b) that the applicant has been granted a lease or licence and an authority to trade under the *Airports (Business Concessions) Act 1959* for the operation of an inwards duty free shop on land within the airport.
- (6) Permission under subsection 61E(2) of the Act shall have effect for such period, commencing on the day on which the permission is given, as the permission specifies.
- (7) Permission under subsection 61E(2) of the Act in relation to an inwards duty free shop is subject to the following conditions:

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- (a) that the proprietor must not sell goods to a person who is in the shop unless:
  - (i) the person is a relevant traveller; and
  - (ii) the person has shown to the proprietor a ticket, or other document, that shows that the person has arrived in Australia on an international flight;
- (aa) that the proprietor must not enter into an agreement to sell goods to a person who is not in the shop unless:
  - (i) the person is, or intends to be, a relevant traveller; and
  - (ii) the person has given, whether orally or in writing, to the proprietor the date of the person's arrival or intended arrival in Australia, and the flight number or other designation of the international flight on which the person arrived or intends to arrive; and
  - (iii) the proprietor has informed the person of the following:
    - (A) the amounts of alcoholic liquor and tobacco products that may be entered for home consumption by a relevant traveller free of duties of Excise;
    - (B) the conditions (if any) with which, for the purposes of the Customs Acts, a relevant traveller is to comply in relation to the purchase of goods at the shop; and
  - (iv) the agreement is subject to the condition that the sale takes place in the shop;
- (ab) that the proprietor must not deliver goods to a relevant traveller to whom the goods are sold under an agreement referred to in paragraph (aa) unless the traveller has shown to the proprietor the ticket, or other document, that confirms the information given to the proprietor under subparagraph (aa)(ii);
- (b) that the proprietor, and servants and agents of the proprietor, shall not enter into an arrangement with a relevant traveller pursuant to which goods delivered to that relevant traveller under that permission are:
  - (i) to be transferred to the proprietor, or any servant or agent of the proprietor, after the relevant traveller has cleared customs; or

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- (ii) to remain with the proprietor or any servant or agent of the proprietor;
  - (c) that the proprietor shall, with reasonable prominence and in numbers sufficient to give reasonable notice to relevant travellers of the matters so stated, display in the inwards duty free shop signs in a form authorised in writing by a Collector for the purposes of this provision that state clearly:
    - (i) the amounts of alcoholic liquor and tobacco products that may be entered for home consumption by a relevant traveller free of duties of excise; and
    - (ii) the conditions (if any) with which, for the purposes of the Excise Acts, a relevant traveller is to comply in relation to the purchase of goods at the shop.
- (8) The grounds on which a Collector may, under subsection 61E(11) of the Act, revoke a permission given under subsection 61E(2) of the Act are the following grounds:
- (a) that a condition to which the permission is subject, being a condition required to be complied with by the proprietor of the inwards duty free shop to which the permission relates or by the proprietor's servants or agents, has not been so complied with;
  - (b) that revocation of the permission is, for any other reason, necessary for the protection of the revenue or otherwise to ensure compliance with the Excise Acts;
  - (c) that any of the following, namely, a lease, licence, or authority to trade, granted under the *Airports (Business Concessions) Act 1959* has expired or been cancelled.
- (9) The revocation by a Collector, under subsection 61E(11) of the Act, of a permission given under subsection 61E(2) of the Act shall be effected by notice in writing, which shall include a statement of the reasons for the revocation, served on the person to whom the permission was given.

## Part V—Samples

### 83 Method of taking samples

- (1) A sample taken or obtained by an officer under the provisions of section 106 or section 107 of the Act shall be dealt with in the following manner:
  - (a) The officer taking or obtaining the sample shall, in the presence of the person or the agent or servant of the person, from whom the sample is taken or obtained, divide the sample into three equal parts and label or mark and securely seal each part; and
  - (b) the officer shall hand one part to the owner or the owner's agent or servant, deliver for report another part to an analyst approved by the Collector, and retain the third part for further examination, if necessary.
- (2) Delivery of the part to the analyst may be effected personally or by sending the part by registered post addressed to the analyst at the analyst's usual address, or in such other manner as the Collector approves.
- (3) In the event of any dispute as to the identity of the part received by the analyst the burden of proof shall lie upon the person complaining.
- (4) The production of a certificate of analysis of the part purporting to be signed by the analyst shall be sufficient evidence of the identity of the part and of the result of the analysis, without proof of the signature of the person purporting to have signed the certificate.

**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 alcoholic beverages (other than beer) 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 alcoholic beverages (including beer), 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*;
  - (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

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- 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.

## **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 Collectorof 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.

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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.



**Part XXII—Miscellaneous****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.

## **Part 23—Transitional arrangements**

### **260 Operation of Schedule 5**

Schedule 5 makes transitional arrangements in relation to amendments of these Regulations.

## Schedule 1—Prescribed circumstances

(regulation 50A)

Item	Circumstance
1	Excise duty is payable on tobacco that is to be used, other than by human consumption, for a purpose approved by the CEO. <i>Examples of a purpose that may be approved by the CEO</i> <ol style="list-style-type: none"> <li>1 a medical purpose</li> <li>2 a scientific purpose</li> <li>3 a horticultural purpose</li> <li>4 an agricultural purpose.</li> </ol>
2	Excise duty is payable on goods for the official use of: <ol style="list-style-type: none"> <li>(a) the Governor-General; or</li> <li>(b) any member of the Governor-General's family; or</li> <li>(c) a State Governor; or</li> <li>(d) any member of a State Governor's family.</li> </ol>
3	Excise duty is payable on goods that are: <ol style="list-style-type: none"> <li>(a) either: <ol style="list-style-type: none"> <li>(i) the property of the Australian American Foundation; or</li> <li>(ii) petroleum products that are the property of the ANZAC Agency for the Pacific Region of the Commonwealth War Graves Commission; and</li> </ol> </li> <li>(b) either: <ol style="list-style-type: none"> <li>(i) for the official use of an international organisation established by agreement between Australia and 1 or more other countries; or</li> <li>(ii) for the official or personal use of an official of an international organisation of that kind; and</li> </ol> </li> <li>(c) not for the purpose of trade.</li> </ol>
4	Excise duty is payable on goods: <ol style="list-style-type: none"> <li>(a) that are for use by the Government of a country other than Australia under an agreement between that Government and the Government of Australia; and</li> <li>(b) that: <ol style="list-style-type: none"> <li>(i) are for the official use of that Government; and</li> <li>(ii) are not for the purpose of trade.</li> </ol> </li> </ol>

## Schedule 1 Prescribed circumstances

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Item	Circumstance
5	Excise duty is payable on goods for use by, or sale to, persons covered by a Status of Forces agreement between the Government of Australia and another country if the goods are: (a) for the official use of a person covered by the agreement; and (b) not resold in Australia to a person not covered by the agreement.
6	Excise duty is payable on any of the following goods: (a) ale, porter and other beer; (b) brandy; (c) whisky; (d) rum; (e) gin; (f) liqueurs; (g) tobacco; (h) cigars; (i) cigarettes; for consumption by the personnel of a sea-going vessel of the Royal Australian Navy or Australian Military Forces when: (j) the vessel is in full commission; and (k) the goods are consumed on the vessel.
7	Excise duty is payable on goods purchased by a relevant traveller at an inwards duty free shop, being goods that if: (a) the goods had been imported into Australia; and (b) the clearance through Customs of the personal baggage (including the excisable goods) of the relevant traveller had been an approval of their delivery for home consumption for the purposes of the <i>Customs Act 1901</i> ; would have been goods: (c) described in paragraph (b) of item 15 of Schedule 4 to the <i>Customs Tariff Act 1995</i> ; and (d) to which that item applied.  Note: <b><i>inwards duty free shop</i></b> and relevant traveller are defined in section 61E of the Act.

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<b>Item</b>	<b>Circumstance</b>
8	<p>Excise duty is payable on liquefied natural gas:</p> <p>(a) that is:</p> <ul style="list-style-type: none"> <li>(i) used by a licensed person or holder of a permission under section 61C of the Act for a use other than in an internal combustion engine of a motor vehicle or vessel; or</li> <li>(ii) delivered by a licensed person or holder of a permission under section 61C of the Act for a use other than in an internal combustion engine of a motor vehicle or vessel; and</li> </ul> <p>(b) that is not used for both the purposes of transport and for other purposes.</p> <p>Note: These are circumstances in which an automatic remission of excise duty on liquefied natural gas applies for the purposes of section 78 of the Act.</p>
9	<p>Excise duty is payable on LPG:</p> <p>(a) that is:</p> <ul style="list-style-type: none"> <li>(i) used by a licensed person or holder of a permission under section 61C of the Act for a use other than in an internal combustion engine of a motor vehicle or vessel; or</li> <li>(ii) delivered by a licensed person or holder of a permission under section 61C of the Act for a use other than in an internal combustion engine of a motor vehicle or vessel; and</li> </ul> <p>(b) that is not used for both the purposes of transport and for other purposes.</p> <p>Note: These are circumstances in which an automatic remission of excise duty on LPG applies for the purposes of section 78 of the Act.</p>

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## **Schedule 5—Transitional arrangements**

(regulation 260)

### **Part 1—Amendments made by *Excise Amendment Regulation 2013 (No. 1)***

#### **1 Operation of Schedule 1**

The amendments of these Regulations made by Schedule 1 to the *Excise Amendment Regulation 2013 (No. 1)* apply in relation to an acquisition of goods that occurs 60 days or more after the day those regulations commence.

## Endnotes

### Endnote 1—About the endnotes

The endnotes provide details of the history of this legislation and its provisions. The following endnotes are included in each compilation:

Endnote 1—About the endnotes  
Endnote 2—Abbreviation key  
Endnote 3—Legislation history  
Endnote 4—Amendment history  
Endnote 5—Uncommenced amendments  
Endnote 6—Modifications  
Endnote 7—Misdescribed amendments  
Endnote 8—Miscellaneous

If there is no information under a particular endnote, the word “none” will appear in square brackets after the endnote heading.

### Abbreviation key—Endnote 2

The abbreviation key in this endnote sets out abbreviations that may be used in the endnotes.

### Legislation history and amendment history—Endnotes 3 and 4

Amending laws are annotated in the legislation history and amendment history.

The legislation history in endnote 3 provides information about each law that has amended the compiled law. The information includes commencement information for amending laws and details of application, saving or transitional provisions that are not included in this compilation.

The amendment history in endnote 4 provides information about amendments at the provision level. It also includes information about any provisions that have expired or otherwise ceased to have effect in accordance with a provision of the compiled law.

### Uncommenced amendments—Endnote 5

The effect of uncommenced amendments is not reflected in the text of the compiled law but the text of the amendments is included in endnote 5.

## Endnotes

Endnote 1—About the endnotes

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### **Modifications—Endnote 6**

If the compiled law is affected by a modification that is in force, details of the modification are included in endnote 6.

### **Misdescribed amendments—Endnote 7**

An amendment is a misdescribed amendment if the effect of the amendment cannot be incorporated into the text of the compilation. Any misdescribed amendment is included in endnote 7.

### **Miscellaneous—Endnote 8**

Endnote 8 includes any additional information that may be helpful for a reader of the compilation.



**Endnote 2—Abbreviation key**

ad = added or inserted	pres = present
am = amended	prev = previous
c = clause(s)	(prev) = previously
Ch = Chapter(s)	Pt = Part(s)
def = definition(s)	r = regulation(s)/rule(s)
Dict = Dictionary	Reg = Regulation/Regulations
disallowed = disallowed by Parliament	reloc = relocated
Div = Division(s)	renum = renumbered
exp = expired or ceased to have effect	rep = repealed
hdg = heading(s)	rs = repealed and substituted
LI = Legislative Instrument	s = section(s)
LIA = <i>Legislative Instruments Act 2003</i>	Sch = Schedule(s)
mod = modified/modification	Sdiv = Subdivision(s)
No = Number(s)	SLI = Select Legislative Instrument
o = order(s)	SR = Statutory Rules
Ord = Ordinance	Sub-Ch = Sub-Chapter(s)
orig = original	SubPt = Subpart(s)
par = paragraph(s)/subparagraph(s) /sub-subparagraph(s)	

## Endnotes

### Endnote 3—Legislation history

### Endnote 3—Legislation history

Number and year	FRLI registration or gazettal	Commencement	Application, saving and transitional provisions
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	—
as amended by			
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	—
as amended by			
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	—

## Endnote 3—Legislation history

Number and year	FRLI registration or gazettal	Commencement	Application, saving and transitional provisions
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	—
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 (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	—

## Endnotes

### Endnote 3—Legislation history

Number and year	FRLI registration or gazettal	Commencement	Application, saving and transitional provisions
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 (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	—
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	—

## Endnote 3—Legislation history

Number and year	FRLI registration or gazettal	Commencement	Application, saving and transitional provisions
1984 No. 19	22 Feb 1984	r. 4: ( <i>see</i> r. 1 and ( <i>a</i> )) 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	—
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	—

## Endnotes

### Endnote 3—Legislation history

Number and year	FRLI registration or gazettal	Commencement	Application, saving and transitional provisions
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	(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	—

## Endnote 3—Legislation history

Number and year	FRLI registration or gazettal	Commencement	Application, saving and transitional provisions
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
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 (F2006L00799)	22 Mar 2006	—
2006 No. 173	30 June 2006 (F2006L02012)	1 July 2006 (r. 2)	r. 4
2006 No. 174	30 June 2006 (F2006L02021)	1 July 2006	—
2008 No. 240	28 Nov 2008 (F2008L04517)	(c)	—
2011 No. 195	24 Oct 2011 (F2011L02114)	1 Dec 2011 (r. 2)	r. 4
2012 No. 151	28 June 2012 (F2012L01419)	ss. 1–3 and Schedule 1: 29 June 2012 Schedule 2: 1 July 2012	—
2012 No. 189	3 Aug 2012 (F2012L01649)	1 July 2012	—
2012 No. 190	3 Aug 2012 (F2012L01650)	4 Aug 2012	—

## Endnotes

### Endnote 3—Legislation history

Number and year	FRLI registration or gazettal	Commencement	Application, saving and transitional provisions
10, 2013	15 Feb 2013 (F2013L00199)	16 Feb 2013	—
126, 2013	17 June 2013 (F2013L01020)	Schedule 1 (items 7, 8): 16 Feb 2013 Schedule 2 (items 6–8): 18 June 2013	—
114, 2014	24 July 2014 (F2014L01019)	Sch 2 (items 1–3): 25 July 2014 (s 2 item 3)	—

(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.

(c) Regulation 2 of the *Excise Amendment Regulations 2008 (No. 1)* (SLI 2008 No. 240) provides as follows:

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



## Endnote 4—Amendment history

## Endnote 4—Amendment history

Provision affected	How affected
<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; 2006 No. 174; 2012 No. 190
Note to r. 2(1) .....	ad. 2012 No. 151
r. 2AA.....	ad. 2000 No. 159 rep. 2003 No. 180
r. 2AB.....	ad. 2000 No. 365 rep. 2012 No. 190
r. 2A.....	ad. 1985 No. 141 rep. 2006 No. 174
r. 3.....	ad. 2012 No. 190
<b>Part 1A</b>	
Part 1A.....	ad. 2012 No. 151
r. 15.....	ad. 2012 No. 151 am. 2012 No. 189
<b>Part II</b>	
Heading to Part II.....	ad. 1969 No. 153
Heading to Div. 1 of Part II.....	ad. 1969 No. 153 rep. 2006 No. 174
r. 3.....	am. 1969 No. 153; 1972 No. 92; 2001 No. 83 rep. 2006 No. 174
r. 4.....	am. 1969 No. 153 rep. 2006 No. 174
r. 5.....	am. 1969 No. 153; 2001 No. 83 rep. 2006 No. 174
r. 6.....	am. 1932 No. 105 rs. 1939 No. 169

## Endnotes

### Endnote 4—Amendment history

Provision affected	How affected
	am. 2001 No. 83
	rep. 2006 No. 174
r. 7.....	am. 1969 No. 153; 2001 No. 83
	rep. 2006 No. 174
r. 8.....	am. 1969 No. 153
	rep. 2006 No. 174
r. 9.....	am. 1969 No. 153; 2001 No. 83
	rep. 2006 No. 174
r. 10.....	am. 2001 No. 83
	rep. 2006 No. 174
Heading to Div. 2 of Part II.....	ad. 1969 No. 153
	rep. 2006 No. 174
r. 11.....	rep. 2006 No. 174
r. 12.....	ad. 1969 No. 205
	am. 1972 No. 92; 2000 No. 365
	rep. 2006 No. 174
Heading to Div. 4 of Part II.....	ad. 1969 No. 153
	rep. 2006 No. 174
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
	rep. 2006 No. 174
Part 2A	
Part 2A.....	ad. 2011 No. 195
r. 49AAA.....	ad. 2011 No. 195
r. 49AAB.....	ad. 2011 No. 195
r. 49AAC.....	ad. 2011 No. 195
<b>Division 5</b>	
Heading to Div. 5 of Part II.....	ad. 1969 No. 153
	rs. 2006 No. 174
r. 33.....	am. 1969 No. 153

## Endnote 4—Amendment history

Provision affected	How affected
	rs. 2006 No. 174
r. 34.....	am. 1969 No. 153
	rep. 2006 No. 174
r. 35.....	rep. 2006 No. 174
r. 36.....	rs. 1936 No. 26
	am. 1941 No. 313
	rs. 1969 No. 153
	rep. 2006 No. 174
r. 39A.....	ad. 1936 No. 26
	am. 1944 No. 173; 1969 No. 153
	rep. 2006 No. 174
Heading to Div. 6 of Part II.....	ad. 1969 No. 153
	rep. 2006 No. 174
r. 40.....	rs. 1936 No. 26; 1948 No. 95; 1969 No. 153
	am. 1972 No. 92; 2001 No. 83
	rep. 2006 No. 174
r. 41.....	rs. 1936 No. 26
	am. 1966 No. 164
	rs. 1969 No. 153
	am. 1972 No. 92
	rep. 2006 No. 174
r. 42.....	rs. 1948 No. 95; 1969 No. 153
	am. 2001 No. 83
	rep. 2006 No. 174
r. 42A.....	ad. 1951 No. 123
	am. 1969 No. 153; 1972 No. 92; 1985 No. 142; 2001 No. 83
	rep. 2006 No. 174
Heading to Div. 7 of Part II.....	ad. 1969 No. 153
	rep. 2006 No. 174
r. 43.....	rep. 2006 No. 174
r. 44.....	rs. 1948 No. 95; 1969 No. 153
	am. 2001 No. 83

## Endnotes

### Endnote 4—Amendment history

Provision affected	How affected
	rep. 2006 No. 174
r. 45.....	rs. 1969 No. 153
	am. 2001 No. 83
	rep. 2006 No. 174
Heading to Div. 8 of Part II.....	ad. 1969 No. 153
	rep. 2006 No. 174
r. 46.....	rep. 2006 No. 174
r. 47.....	rs. 1948 No. 95; 1969 No. 153
	am. 2001 No. 83
	rep. 2006 No. 174
r. 48.....	rs. 1948 No. 95; 1969 No. 153
	rep. 2006 No. 174
r. 49.....	ad. 1961 No. 61
	rep. 2006 No. 174
<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 Nos. 58, 173 and 174; 2008 No. 240; 2011 No. 195; 2012 No. 190; No 114, 2014
r. 50A.....	ad. 2006 No. 174
r. 51.....	ad. 1974 No. 199
	am. 1984 No. 19; 1985 No. 75
	rs. 1985 No. 234

## Endnote 4—Amendment history

Provision affected	How affected
	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
	rep. 2006 No. 174
r. 52AAA .....	ad. 1988 No. 216
	am. 2000 No. 365
	rs. 2006 No. 58
r. 52AA.....	ad. 1987 No. 161
	rep. 2003 No. 180
Heading to r. 52B.....	rs. 2008 No. 240
r. 52B.....	ad. 1984 No. 126
	rs. 1985 No. 357
	am. 1986 Nos. 173, 249, 295 and 338; 1997 No. 388; 2008 No. 240
r. 52C.....	ad. 1987 No. 212
	rep. 2006 No. 58
	ad. 2012 No. 151
r. 52D.....	ad. 1988 No. 388
	rep. 2006 No. 58
	ad. 2012 No. 151
r. 52E .....	ad. 1992 No. 327
	rep. 2003 No. 180
	ad No 114, 2014
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
r. 52GA.....	ad. 1997 No. 384
	am. 2003 No. 203
	rep. 2006 No. 58

## Endnotes

### Endnote 4—Amendment history

Provision affected	How affected
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; No 114, 2014
r. 54.....	ad. 1974 No. 199 am. 1990 No. 236; 2001 No. 83 rep. 2006 No. 174
r. 55.....	ad. 1974 No. 199
r. 56.....	ad. 1974 No. 199 rs. 1989 No. 102 am. 2006 No. 174
r. 57.....	ad. 1974 No. 199 am. 1985 No. 142 rep. 2003 No. 180
r. 57AA.....	ad. 1989 No. 408 am. 1990 No. 218; 2006 No. 174
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

## Endnote 4—Amendment history

Provision affected	How affected
<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; 2008 No. 240; 2011 No. 195
r. 77.....	rs. 1959 No. 76; 1969 No. 153 am. 1975 No. 162; 2008 No. 240; 2011 No. 195
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; 2006 No. 173
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; Nos. 10 and 126, 2013
Note to r. 79 .....	ad. No. 126, 2013
r. 79A.....	ad. No. 126, 2013
r. 80.....	ad. 1986 No. 78

## Endnotes

### Endnote 4—Amendment history

Provision affected	How affected
	rep. 2006 No. 174
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
Heading to Part VI.....	ad. 1969 No. 153
	rep. 2006 No. 174
Heading to Div. 1 of Part VI.....	ad. 1969 No. 153
	rep. 2006 No. 174
r. 83A.....	ad. 1933 No. 37
	am. 1953 No. 86; 1958 No. 18
	rs. 1985 No. 137
	rep. 2006 No. 174
r. 84.....	am. 1933 No. 37
	rs. 1953 No. 86
	am. 1969 No. 153; 1985 No. 137
	rep. 2006 No. 174
r. 86.....	am. 1953 No. 86
	rs. 1960 No. 77
	am. 1985 No. 137
	rep. 2006 No. 174
r. 92.....	rs. 1953 No. 86
	am. 1958 No. 18; 1969 No. 153; 1972 No. 92; 1985 No. 137
	rep. 2006 No. 174
Heading to Div. 2 of Part VI.....	ad. 1969 No. 153
	rep. 2006 No. 174
r. 96.....	rep. 2006 No. 174
r. 97.....	rep. 2006 No. 174
r. 98.....	am. 2001 No. 83
	rep. 2006 No. 174
r. 100.....	am. 2001 No. 83



## Endnote 4—Amendment history

Provision affected	How affected
	rep. 2006 No. 174
r. 104.....	rs. 1972 No. 92
	rep. 2006 No. 174
r. 105.....	rep. 2006 No. 174
r. 106.....	am. 1962 No. 108
	rep. 2006 No. 174
r. 107.....	am. 1951 No. 123
	rep. 2006 No. 174
r. 108.....	rep. 2006 No. 174
r. 109.....	rep. 2006 No. 174
r. 110.....	rep. 2006 No. 174
r. 112.....	rep. 2006 No. 174
r. 115.....	rep. 2006 No. 174
r. 116.....	am. 2001 No. 83
	rep. 2006 No. 174
Heading to Div. 3 of Part VI....	ad. 1969 No. 153
	rep. 2006 No. 174
r. 117.....	am. 1941 No. 313; 1954 No. 109
	rs. 1955 No. 54
	rep. 2006 No. 174
r. 117A.....	ad. 1955 No. 54
	rs. 1972 No. 92
	rep. 2006 No. 174
r. 118.....	rep. 2006 No. 174
r. 119.....	am. 1955 No. 54
	rep. 2006 No. 174
r. 120.....	rs. 1933 No. 37
	rep. 2006 No. 174
r. 121.....	rs. 1955 No. 54
r. 122.....	rep. 2006 No. 174
r. 123.....	rep. 2006 No. 174
r. 124.....	rep. 2006 No. 174

## Endnotes

### Endnote 4—Amendment history

Provision affected	How affected
r. 125.....	am. 1929 No. 74 rs. 1955 No. 54 rep. 2006 No. 174
Heading to Div. 4 of Part VI.....	ad. 1969 No. 153 rep. 2006 No. 174
r. 125A.....	ad. 1948 No. 36 rs. 1955 No. 54 rep. 2006 No. 174
r. 125B.....	ad. 1948 No. 36 am. 1955 No. 54 rep. 2006 No. 174
r. 125C.....	ad. 1948 No. 36 rep. 2006 No. 174
r. 125D.....	ad. 1948 No. 36 rep. 2006 No. 174
r. 125E.....	ad. 1948 No. 36 rep. 2006 No. 174
r. 125F.....	ad. 1948 No. 36 rep. 2006 No. 174
r. 125G.....	ad. 1948 No. 36 rep. 2006 No. 174
Heading to Part VIII.....	ad. 1969 No. 153 rep. 2006 No. 174
r. 142.....	am. 1969 No. 153; 1998 No. 277 rep. 2006 No. 174
r. 143.....	am. 1969 No. 153 rep. 2006 No. 174
r. 146.....	am. 1969 No. 153; 1972 No. 92; 1998 No. 277 rep. 2006 No. 174
r. 148.....	am. 1940 No. 48; 1969 No. 153; 1972 No. 92 rep. 2006 No. 174
r. 149.....	am. 1969 No. 153

## Endnote 4—Amendment history

Provision affected	How affected
	rs. 2001 No. 83
	rep. 2006 No. 174
r. 151.....	am. 2001 No. 83
	rep. 2006 No. 174
r. 152.....	am. 1934 No. 76
	rs. 1955 No. 54
	rep. 2006 No. 174
r. 153.....	am. 1934 No. 76
	rs. 1955 No. 54; 1972 No. 92; 2001 No. 83
	rep. 2006 No. 174
r. 155.....	am. 1934 No. 76; 1955 No. 54
	rep. 2006 No. 174
r. 157.....	am. 1934 No. 76; 1955 No. 54
	rep. 2006 No. 174
r. 158.....	am. 1934 No. 76; 1955 No. 54
	rep. 2006 No. 174
r. 159.....	am. 1934 No. 76; 1955 No. 54
	rep. 2006 No. 174
r. 160A.....	ad. 1955 No. 54
	am. 1962 No. 108; 2001 No. 83
	rep. 2006 No. 174
Heading to Part IX.....	ad. 1969 No. 153
	rep. 2006 No. 174
r. 161.....	ad. 1929 No. 92
	rs. 1944 No. 173; 2000 No. 297
	am. 2004 No. 27
	rep. 2006 No. 174
r. 163.....	ad. 1929 No. 92
	rep. 2006 No. 174
r. 166.....	ad. 1929 No. 92
	rs. 1941 No. 313
	rep. 2006 No. 174

## Endnotes

### Endnote 4—Amendment history

Provision affected	How affected
r. 167.....	ad. 1929 No. 92 rs. 1962 No. 108 am. 2001 No. 83 rep. 2006 No. 174
r. 170.....	ad. 1929 No. 92 rep. 2006 No. 174
r. 171.....	ad. 1929 No. 92 rs. 2001 No. 83 rep. 2006 No. 174
r. 173.....	ad. 1929 No. 92 rep. 2006 No. 174
r. 174.....	ad. 1929 No. 92 rep. 2006 No. 174
Part 10 .....	ad. 1994 No. 81 rep. 2006 No. 174
r. 175.....	ad. 1994 No. 81 am. 1997 No. 384; 1998 Nos. 274 and 277 rep. 2006 No. 174
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 rep. 2006 No. 174
Heading to Part XIII .....	ad. 1969 No. 153 rep. 2006 No. 174
r. 178.....	am. 2001 No. 83 rep. 2006 No. 174
rr. 179, 180.....	am. 1990 No. 223; 2001 No. 83 rep. 2006 No. 174
r. 181.....	rs. 2001 No. 83 rep. 2006 No. 174
r. 182.....	rep. 2006 No. 174
r. 183.....	rep. 2006 No. 174
r. 184.....	am. 2001 No. 83

## Endnote 4—Amendment history

Provision affected	How affected
	rep. 2006 No. 174
r. 185.....	am. 2001 No. 83
	rep. 2006 No. 174
Part XIV	
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; 2006 No. 174
Heading to Part XV.....	ad. 1969 No. 153
	rep. 2001 No. 83
Part XV .....	rep. 2001 No. 83
Heading to Div. 1 of .....	ad. 1969 No. 153
Part XV	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 .....	ad. 1969 No. 153
Part XV	rep. 2001 No. 83
r. 193.....	am. 1967 No. 172
	rep. 2001 No. 83
rr. 194—196 .....	rep. 2001 No. 83
Heading to Part XVI .....	ad. 1969 No. 153
	rep. 2006 No. 174
r. 205.....	am. 1953 No. 86
	rs. 1961 No. 61
	am. 1967 No. 172; 2001 No. 83
	rep. 2006 No. 174
r. 205C .....	ad. 1961 No. 61
	am. 1969 No. 153; 1985 No. 142
	rs. 2001 No. 83
	rep. 2006 No. 174

## Endnotes

### Endnote 4—Amendment history

Provision affected	How affected
r. 205D .....	ad. 1961 No. 61 rs. 1969 No. 153 rep. 2006 No. 174
r. 205E .....	ad. 1961 No. 61 rep. 2006 No. 174
r. 205F .....	ad. 1961 No. 61 rep. 2006 No. 174
r. 206 .....	rs. 1939 No. 60 am. 1962 No. 108; 1985 No. 142; 2001 No. 83 rep. 2006 No. 174
r. 207 .....	am. 1929 No. 74 rs. 1939 No. 60; 1962 No. 108 am. 2001 No. 83 rep. 2006 No. 174
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 rep. 2006 No. 174
r. 209AA .....	ad. 1948 No. 95 rs. 1962 No. 108 am. 1985 No. 142 rep. 2006 No. 174
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 rep. 2006 No. 174
Heading to Part XVII .....	ad. 1969 No. 153 rep. 2001 No. 83
<b>Part 17</b>	
Heading to Part 17 .....	ad. 2001 No. 83

## Endnote 4—Amendment history

Provision affected	How affected
Heading to r. 210 .....	rs. 2001 No. 83
r. 210.....	am. 1934 No. 65; 2001 No. 83
Heading to Part XVIII.....	ad. 1969 No. 153
	rep. 2006 No. 174
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
	rep. 2006 No. 174
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
	rep. 2006 No. 174
r. 214A.....	ad. 1994 No. 81
	am. 2000 No. 365
	rep. 2006 No. 174
Heading to Part XX.....	ad. 1969 No. 153
	rs. 1985 No. 137; 1997 No. 340; 2000 No. 116
	rep. 2006 No. 174
r. 224.....	ad. 1951 No. 123
	am. 1972 No. 92; 1985 No. 137; 1997 No. 340; 2000 No. 116
	rep. 2006 No. 174
r. 225.....	ad. 1951 No. 123
	am. 1985 Nos. 137 and 14; 1997 No. 340; 2000 No. 116
	rep. 2006 No. 174
r. 227.....	ad. 1951 No. 123
	am. 1967 No. 172; 1985 No. 137; 1997 No. 340; 2000 No. 116
	rep. 2006 No. 174

## Endnotes

### Endnote 4—Amendment history

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Provision affected	How affected
r. 228.....	ad. 1951 No. 123 am. 1972 No. 92; 1985 No. 137; 1997 No. 340; 2000 No. 116 rep. 2006 No. 174
r. 229.....	ad. 1951 No. 123 am. 1985 No. 137; 1997 No. 340; 2000 No. 116 rep. 2006 No. 174
r. 232.....	ad. 1951 No. 123 am. 1969 No. 153; 1985 No. 137; 1997 No. 340; 2000 No. 116 rep. 2006 No. 174
r. 234.....	ad. 1951 No. 123 am. 2000 No. 116 rep. 2006 No. 174
r. 234A.....	ad. 1951 No. 123 rs. 1972 No. 92 am. 1985 No. 137; 1997 No. 340; 2000 No. 116 rep. 2006 No. 174
r. 234B.....	ad. 1951 No. 123 am. 1985 No. 13; 1997 No. 340; 2000 No. 116 rep. 2006 No. 174
r. 234C.....	ad. 1951 No. 123 am. 1972 No. 92; 1985 No. 13; 1997 No. 340; 2000 No. 116; 2001 No. 83 rep. 2006 No. 174
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 rep. 2006 No. 174
r. 234E.....	ad. 1951 No. 123 am. 1969 No. 153 rep. 2006 No. 174
<b>Part XXII</b>	
Heading to Part XXII.....	ad. 1969 No. 153
r. 244.....	ad. 1942 No. 387

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## Endnote 4—Amendment history

Provision affected	How affected
	rs. 1969 No. 153; 1985 No. 142
	am. 1997 No. 340; 2000 No. 116
	rep. 2006 No. 174
r. 245.....	ad. 1953 No. 86
	am. 2001 No. 83
	rep. 2006 No. 174
r. 246.....	ad. 1969 No. 205
	rs. 2000 No. 365
	am. 2001 No. 223
	rep. 2006 No. 174
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
	rep. 2006 No. 174
r. 250.....	ad. 1997 No. 384
	rep. 2006 No. 174
<b>Part 23</b>	
Part 23.....	ad. No. 10, 2013
<b>Schedule 1</b>	
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
Heading to Schedule 1 .....	ad. 1985 No. 141
	rs. 2006 No. 174
Schedule 1.....	am. 1985 No. 142; 1989 No. 158; 1998 No. 277
	rs. 2006 No. 174

## Endnotes

### Endnote 4—Amendment history

Provision affected	How affected
	am. 2011 No. 195; 2012 No. 151
Form 1 .....	1925 No. 181
	rs. 1951 No. 123; 1972 No. 92
	rep. 2006 No. 174
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
	rep. 2006 No. 174
Form 3 .....	1925 No. 181
	am. 1972 No. 92
	rep. 2006 No. 174
Form 4 .....	1925 No. 181
	am. 1953 No. 86; 1969 No. 153; 1972 No. 92; 2001 No. 83
	rep. 2006 No. 174
Form 6 .....	1925 No. 181
	am. 1969 No. 153; 1972 No. 92; 2001 No. 83
	rep. 2006 No. 174
Form 19 .....	1925 No. 181
	am. 2001 No. 83
	rep. 2006 No. 174
Form 21 .....	1925 No. 181
	am. 1927 No. 74; 1953 No. 86
	rs. 1972 No. 92
	am. 1985 No. 142; 2001 No. 83
	rep. 2006 No. 174
Form 23 .....	1925 No. 181
	am. 2001 No. 83
	rep. 2006 No. 174
Form 24 .....	1925 No. 181
	rs. 2001 No. 83
	rep. 2006 No. 174
Form 25 .....	1925 No. 181

## Endnote 4—Amendment history

Provision affected	How affected
	rep. 1962 No. 108
	ad. 1969 No. 153
	am. 2001 No. 83
	rep. 2006 No. 174
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
	rep. 2006 No. 174
Form 40 .....	1925 No. 181
	rs. 1942 No. 291
	am. 1985 No. 142; 2001 No. 83
	rep. 2006 No. 174
Form 41 .....	1925 No. 181
	rs. 1955 No. 54; 1972 No. 92
	am. 2001 No. 83
	rep. 2006 No. 174
Form 46 .....	ad. 1948 No. 36
	am. 1953 No. 86
	rs. 1972 No. 92
	am. 1985 No. 142; 2001 No. 83
	rep. 2006 No. 174
Heading to Form 47 .....	rs. 2001 No. 83
	rep. 2006 No. 174
Form 47 .....	ad. 1948 No. 36
	am. 1985 No. 142; 2001 No. 83
	rep. 2006 No. 174

## Endnotes

### Endnote 4—Amendment history

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Provision affected	How affected
Schedule 2.....	ad. 1985 No. 141 am. 1987 No. 28; 1990 No. 223; 1997 No. 340; 2000 Nos. 116 and 278 rep. 2006 No. 174
<b>Schedule 5</b>	
Schedule 5.....	ad. No. 10, 2013 am. No. 126, 2013

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Endnote 5—Uncommenced amendments [none]

**Endnote 5—Uncommenced amendments [none]**

**Endnote 6—Modifications [none]**

**Endnote 7—Misdescribed amendments [none]**

## Endnotes

### Endnote 8—Miscellaneous

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#### Endnote 8—Miscellaneous

##### 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.

Provision affected	How affected
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

## Endnote 8—Miscellaneous

Provision affected	How affected
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
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

## Endnotes

### Endnote 8—Miscellaneous

Provision affected	How affected
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
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



## Endnote 8—Miscellaneous

Provision affected	How affected
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
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

## Endnotes

### Endnote 8—Miscellaneous

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Provision affected	How affected
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
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

## Endnote 8—Miscellaneous

Provision affected	How affected
	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
Heading preceding r. 79.....	rep. 1969 No. 153
r. 79.....	rs. 1931 No. 43

## Endnotes

### Endnote 8—Miscellaneous

Provision affected	How affected
	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

## Endnote 8—Miscellaneous

Provision affected	How affected
r. 93.....	am. 1953 No. 86 rep. 1969 No. 153 ad. 1990 No. 221 rep. 2000 No. 278
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

## Endnotes

### Endnote 8—Miscellaneous

Provision affected	How affected
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
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

## Endnote 8—Miscellaneous

Provision affected	How affected
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
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

## Endnotes

### Endnote 8—Miscellaneous

Provision affected	How affected
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
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



## Endnote 8—Miscellaneous

Provision affected	How affected
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

## Endnotes

### Endnote 8—Miscellaneous

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Provision affected	How affected
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 .....	rep. 1953 No. 86
r. 160Q	
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

## Endnote 8—Miscellaneous

Provision affected	How affected
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
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

## Endnotes

### Endnote 8—Miscellaneous

Provision affected	How affected
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
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

## Endnote 8—Miscellaneous

Provision affected	How affected
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
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

## Endnotes

### Endnote 8—Miscellaneous

Provision affected	How affected
	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
r. 177Z .....	ad. 1933 No. 37
	rs. 1936 No. 26

## Endnote 8—Miscellaneous

Provision affected	How affected
	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

## Endnotes

### Endnote 8—Miscellaneous

Provision affected	How affected
Headings preceding r. 198 .....	rep. 1969 No. 153
Heading to Div. 3 of .....	ad. 1969 No. 153
Part XV	rep. 1981 No. 242
Div. 3 of Part XV .....	rep. 1981 No. 242
r. 198.....	rep. 1981 No. 242
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 .....	ad. 1969 No. 153
Part XV	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



## Endnote 8—Miscellaneous

Provision affected	How affected
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
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

## Endnotes

### Endnote 8—Miscellaneous

Provision affected	How affected
	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
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

## Endnote 8—Miscellaneous

Provision affected	How affected
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
Heading preceding r. 232.....	rep. 1981 No. 163
r. 232.....	ad. 1942 No. 335 rep. 1947 No. 28

## Endnotes

### Endnote 8—Miscellaneous

Provision affected	How affected
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 .....	rep. 1981 No. 163
rr. 234A—234E	
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 .....	rep. 1967 No. 172
r. 235	
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

## Endnote 8—Miscellaneous

Provision affected	How affected
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
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

## Endnotes

### Endnote 8—Miscellaneous

Provision affected	How affected
	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
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

## Endnote 8—Miscellaneous

Provision affected	How affected
	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
Form 33 .....	1925 No. 181
	rs. 1948 No. 36; 1961 No. 61
	am. 1972 No. 92

## Endnotes

### Endnote 8—Miscellaneous

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Provision affected	How affected
	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