

STATUTORY RULES.

1934. No. 9.

REGULATIONS UNDER THE EXCISE ACT 1901-1923.

(*Fourteenth Amendment.*)

I, THE GOVERNOR-GENERAL in and over the Commonwealth of Australia, acting with the advice of the Federal Executive Council, hereby make the following Regulations under the *Excise Act* 1901-1923.

Dated this.

day of

, 1934

Governor-General.

By His Excellency's Command,

(sgd) Thomas P White

Minister of State for Trade and Customs.

AMENDMENT OF EXCISE REGULATIONS 1925.

(Statutory Rules 1925, No. 181, as amended to this date.)

1. The Excise Regulations 1925 are amended by inserting after regulation 175 the following heading and regulations:—

"Delivery of Petrol from Customs Warehouses for Blending with Excisable Petrol.

175A.—(1.) Where the Collector is satisfied that petrol which is liable to duties of Customs is to be blended with petrol manufactured in Australia and exported he may, upon the application of the manufacturer, and upon compliance with the conditions prescribed in this regulation, permit the petrol to be removed from a Customs warehouse to a factory without the payment of Customs duty.

(2.) Before removing petrol from a Customs warehouse in pursuance of this regulation, the manufacturer shall lodge with the Collector a security in accordance with Form 22B for such amount as the Collector approves.

175B.—(1.) Where the Collector is satisfied that petrol which is liable to duties of Customs is to be blended with excisable petrol and entered for home consumption he may, upon the application of the manufacturer, permit the petrol to be removed from a Customs warehouse to a factory in accordance with the conditions prescribed in this regulation.

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(2.) Before removing petrol from a Customs warehouse in pursuance of this regulation, the manufacturer shall lodge with the Collector a security in accordance with Form 22c for such amount as the Collector approves.

(3.) If the rate of Customs duty exceeds the rate of Excise duty the manufacturer shall, immediately upon the ascertainment of the quantity of petrol which reaches the factory, pay a Customs duty on that quantity equal to the difference between the two rates.

(4.) Upon entry for home consumption of a blended mixture containing petrol removed from a Customs warehouse in pursuance of this regulation, the manufacturer shall pay Excise duty on the whole mixture.

175c. In all cases where petrol is removed from a Customs warehouse in pursuance of regulations 175A and 175B of these Regulations, the quantity of petrol so removed shall be measured immediately prior to removal from the Customs warehouse and again immediately after its arrival at the factory and Customs duty shall forthwith be paid upon any deficiency that may have occurred during the course of such removal unless the deficiency is accounted for to the satisfaction of the Collector."

2. The Schedule to the Excise Regulations 1923 is amended by inserting after Form 22A the following forms:--

"Reg. 175A.

FORM 22B.

COMMONWEALTH OF AUSTRALIA.

Excise Act 1901-1923.

SECURITY TO THE CUSTOMS.

By this security the subscribers are, pursuant to the Excise Act 1901-1923, bound to the Customs of the Commonwealth of Australia in the sum of subject only to this condition, that if, whenever and as often as of whether personally or by agent removes petrol from a Customs warehouse to his factory, he shall blend the whole of the petrol so removed (except such quantity as may be lost and the loss of which is accounted for to the satisfaction of the Collector) with petrol manufactured in Australia and shall export the mixture from Australia, then this security shall be thereby discharged."

Dated this day of , 19 .		
Names and Descriptions of Subscribers.	Signatures of Subscribers.	Signatures of Witnesses.

* NOTE.--If liability is not intended to be joint and several and for the full amount, here state what is intended, as, for example, thus 'The liability of the subscribers is joint only', or 'The liability of (naming subscribers) is limited to (here state amount of limit of liability or mode of ascertaining limit).'

Reg. 175B.

Form 22c.

COMMONWEALTH OF AUSTRALIA.

Excise Act 1901-1923.

SECURITY TO THE CUSTOMS.

By this security the subscribers are, pursuant to the *Excise Act 1901-1923*, bound to the Customs of the Commonwealth of Australia in the sum of subject only to this condition, that if, whenever and as often as of whether personally or by agent removes petrol from a Customs warehouse to his factory:—

- (a) he shall immediately upon the ascertainment of the quantity of the petrol so removed which reaches the factory, pay to the Collector duty equal to the amount by which the Customs duty exceeds the Excise duty which would be payable upon a similar quantity of petrol subject to Excise duty; and
- (b) he shall blend the whole of the petrol so removed (except such quantity as may be lost and the loss of which is accounted for to the satisfaction of the Collector) with petrol manufactured in Australia and shall, upon entering the mixture for home consumption, pay Excise duty on the whole mixture,

then this security shall be thereby discharged.*

Dated this day of , 19 .

Names and Descriptions of Subscribers.	Signatures of Subscribers.	Signatures of Witnesses.

* Note. — If liability is not intended to be joint and several and for the full amount, here state what is intended, as, for example, thus 'The liability of the subscribers is joint only', or 'The liability of (mentioning subscribers) is limited to (here state amount of limit of liability or mode of ascertaining limit).'

By Authority: L. F. JONNSON, Commonwealth Government Printer, Canberra.