



Statutory Rules 1987 No. 1

212/

Excise Regulations² (Amendment)

I, THE ADMINISTRATOR of the Government of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, hereby make the following Regulations under the *Excise Act 1901*.

Dated 25 September 1987.

J. A. ROWLAND

Administrator

By His Excellency's Command,

Barry Jones

Minister of State for Science
and Small Business

Circumstances under which remissions, rebates and refunds are made

1. Regulation 50 of the Excise Regulations is amended:

- (a) by omitting from paragraph (1) (o) "1984; or" and substituting "1984;";
- (b) by omitting from subparagraph (1) (p) (ii) "cobalt," and substituting "cobalt; or";
- (c) by inserting after paragraph (1) (p) the following paragraph:

"(q) Excise duty has, in respect of any period during the period commencing on 23 May 1984 and ending at the expiration of 30 April 1985, been paid in accordance with paragraph 11 (E) (5), (6) or (7) in the Schedule to the *Excise Tariff Act 1921* on goods, being fuel oil,"; and
- (d) by adding at the end the following subregulations:

"(4) For the purposes of paragraph (1) (q), 'fuel oil' means a petroleum product:

 - (a) that has a density equal to or exceeding 0.900 at 15° centigrade as determined by ASTM 1298; or
 - (b) that has a density of less than 0.900 at 15° centigrade as determined by ASTM 1298 and:

- (i) has a maximum cetane index of 35 as determined by ASTM D976;
- (ii) in respect of the heaviest 10% of a particular volume of fuel tested, has a minimum value of 0.35% mass of carbon residue on 10% distillation residue as determined by ASTM D189 or D524;
- (iii) has a minimum pour point of 15° centigrade as determined by ASTM D97;
- (iv) has a minimum sulphur content of 1.5% mass as determined by ASTM D129; or
- (v) has a minimum viscosity of 10 centistokes (cSt) at 40° centigrade as determined by ASTM D445.

“(5) In subregulation (4), a reference to ASTM followed by a number is a reference to a test so numbered as prescribed by the American Society for Testing and Materials and set out in Section 5 of the *Annual Book of ASTM Standards* (1986 revision) published in 1986 by the American Society for Testing and Materials at Philadelphia, Pennsylvania in the United States of America.”.

2. After regulation 52B of the Excise Regulations the following regulation is inserted:

Refund on fuel oil

“52C. The amount of refund that may be allowed for the purposes of subsection 78 (1) of the Act to a person in respect of Excise duty that has been paid as specified in paragraph 50 (1) (q) is an amount per litre that is equal to the difference between the amount of Excise duty per litre so paid and the amount of Excise duty per litre payable on fuel oil under paragraph 11 (E) (4) in the Schedule to the *Excise Tariff Act 1921* at the time the fuel oil on which Excise duty was paid as so specified was entered for home consumption.”.

NOTES

- 1. Notified in the *Commonwealth of Australia Gazette* on *K* 1987.
- 2. Statutory Rules 1924 No. 181 as amended to date. For previous amendments see Note 2 to Statutory Rules 1987 No. 28 and see also Statutory Rules 1987 Nos. 28, 123 and 161.

2 October/