

Statutory Rules 1997 No. ¹

423

Excise Regulations² (Amendment)

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

Dated ¹ 1997.

18 December

¹ WILLIAM DEANE
Governor-General

By His Excellency's Command,

C. R. KEMP

¹
Assistant Treasurer
~~Minister for Sport and Tourism and~~
~~Minister assisting the Prime Minister~~
~~for the Sydney 2000 Games~~
for the Minister for Customs and Consumer Affairs

1. Amendment

1.1 The Excise Regulations are amended as set out in these
Regulations.

2. Commencement

2.1 These regulations commence on the same day as those items of Schedule 2 to the *Customs and Excise Legislation Amendment Act (No. 1) 1997* mentioned in subsection 2 (2) of that Act.

3. Regulations 57A and 57B

3.1 Omit the regulations, substitute:

Diesel fuel rebate—evidence of identity, etc of applicant

“57A. (1) This regulation sets out the documents that an applicant may rely on as evidence of his, her or its identity and address for an application under section 78A of the Act.

“(2) For an individual (including a member of a partnership) any 3 of the following documents relating to the individual may be relied on:

- (a) current Australian passport;
- (b) certificate of Australian citizenship;
- (c) certificate of identity issued by the Department of Foreign Affairs and Trade;
- (d) extract of birth certificate;
- (e) marriage certificate;
- (f) decree of dissolution of marriage (either a decree nisi or a decree absolute);
- (g) notice of advice of pension;
- (h) tax assessment notice;
- (i) current Australian driver’s licence;
- (j) title or deed to real estate, or a registered mortgage over real estate or other property;
- (k) local government, or other utilities, rates notice;
- (l) current insurance policy;
- (m) an account statement from a financial institution (less than 1 year old).

“(3) For a company, any 1 of the following documents relating to the company may be relied on:

- (a) certificate of incorporation;
- (b) contract for sale or purchase of business;
- (c) liquidation notice;

- (d) account statement (less than 1 year old) issued by a financial institution;
- (e) agreement for a lease of business property;
- (f) local government, or other utilities, rates notice;
- (g) certificate of change of name;
- (h) certificate of insolvency.

“(4) For an organisation other than a company, any 1 of the following documents relating to the organisation may be relied on:

- (a) certificate of incorporation or other document showing how the organisation was established;
- (b) the organisation’s constitution (which may be in the form of by-laws or orders);
- (c) minutes of the annual meeting of the organisation;
- (d) account statement (less than 1 year old) issued by a financial institution;
- (e) agreement for a lease of business property;
- (f) local government, or other utilities, rates notice.

Diesel fuel rebate—records to be given with application

“57B. (1) Diesel fuel rebate is not payable unless the applicant for rebate, at the request of an officer doing duty in relation to diesel fuel rebate, gives the officer the records prescribed by this regulation.

Mining operations

“(2) For mining operations, the following records are prescribed:

- (a) if the applicant holds a lease or permit for mining—the lease or permit;
- (b) if the applicant conducts mining operations, beneficiation or recovery of salt—a description (for example, a flowchart) of the processes and plant (where appropriate) involving diesel fuel use;
- (c) if the applicant conducts activities that involve transport by vessel at sea—a map indicating coordinates where activities are undertaken.

Generation of electricity at residential premises

“(3) For generation for electricity at residential premises, the following records are prescribed:

- (a) if the premises are on land—a document made by a person other than the applicant showing the address of the premises;
- (b) if the premises are on a vessel—a document made by a person other than the applicant showing the applicant’s entitlement to use the vessel.

Hospital, nursing home, etc, providing medical or nursing care, or a home for aged persons

“(4) For a hospital or nursing home or at any other institution providing medical or nursing care, or a home for aged persons, there is prescribed a licence, permit or similar document, issued by the Commonwealth, a State, or a Territory permitting the operation of the institution or home, showing the date of the issue and expiry of the document.

Agriculture

“(5) For diesel fuel purchased for use in agriculture, the following records are prescribed:

- (a) if produce has been produced for sale:
 - (i) the licence, quota, production allocation or other regulatory permission which relates to the agricultural activity;
 - (ii) independent production records, invoices, forward contracts or other records relating to the carrying on of the agricultural activity; or
- (b) if produce has not been produced for sale—documents that show that work has commenced to prepare, for commercial operation, the property where the fuel was intended to be used.

Fishing operations

“(6) For diesel fuel purchased for use in fishing operations, the following records are prescribed:

- (a) if, under a law of the Commonwealth, a State or a Territory, a licence or permit is required to engage in the fishing operations—the licence or permit issued to applicant;

- (b) for a vessel used in the operations:
 - (i) an agreement in writing (if any) for the use, lease or charter of the vessel or a letter from the owner of the vessel confirming the arrangements for the use, lease or charter of the vessel; and
 - (ii) if the vessel is required to be licenced—the licence for the vessel.

Forestry

“(7) For diesel fuel purchased for use in forestry, the following records are prescribed:

- (a) for planting, tending, thinning or felling activities—a document showing performance of an eligible forestry activity (for example, the licence or permit relating to the carrying on of the activity);
- (b) for milling or processing activities—a description of the processes and plant (where appropriate) involving the use of diesel fuel (for example, a flowchart);
- (c) for transportation operations—the log cartage documents.

Interpretation

“(8) An expression used in this regulation and in section 164 of the *Customs Act 1901* has the same meaning in this regulation as it has in that section.

How to comply with regulations 57AB and 57B

“**57C. (1)** An applicant complies with the requirement under regulation 57A or 57B to give an officer a record if the applicant gives the officer:

- (a) the document constituting the record; or
- (b) if the document is not a public document within the meaning of the *Evidence Act 1995*—a copy of the document certified by an appropriate person to be a true copy.

“(2) For paragraph (1) (b), an ‘**appropriate person**’ is a person before whom a statutory declaration may be made under the *Statutory Declarations Act 1959*.

“(3) A document mentioned in subregulation (1), given to an officer doing duty in relation to diesel fuel rebate for an application made after 1 January 1998, is taken to be validly given for any subsequent application as long as the information in the document remains correct.

“(4) Regulation 57A does not apply to an applicant who had been paid diesel fuel rebate under the Act as in force before the commencement of that regulation.”.

NOTES

1. Notified in the *Commonwealth of Australia Gazette* on 24 December 1997.

2. Statutory Rules 1925 No. 181 as amended by 1926 No. 70; 1928 No. 131; 1929 Nos. 74, 92 and 97; 1930 No. 71; 1931 Nos. 25 and 43; 1932 Nos. 13, 51, 105 and 129; 1933 Nos. 37 and 103; 1934 Nos. 9, 65 and 76; 1936 Nos. 26, 56 and 99; 1939 Nos. 5, 39, 60, 121 and 169; 1940 Nos. 17 and 48; 1941 No. 313; 1942 Nos. 291, 335 and 387; 1943 Nos. 22 and 140; 1944 No. 173; 1945 No. 103; 1946 No. 89; 1947 Nos. 28 and 85; 1948 Nos. 36 and 95; 1949 No. 96; 1950 No. 16; 1951 Nos. 81 and 123; 1952 No. 97; 1953 No. 86; 1954 Nos. 22 and 109; 1955 Nos. 54 and 65; 1956 No. 128; 1958 Nos. 18 and 87; 1959 No. 76; 1960 Nos. 27 and 77; 1961 No. 61; 1962 Nos. 4, 46 and 108; 1963 No. 147; 1965 No. 195; 1966 Nos. 164 and 174; 1967 No. 172; 1969 Nos. 153, 187 and 205; 1970 Nos. 114 and 142; 1971 Nos. 60, 142 and 171; 1972 Nos. 92 and 209; 1973 No. 258; 1974 Nos. 199 and 207; 1975 No. 162; 1978 Nos. 196 and 275; 1979 No. 279; 1980 Nos. 111 and 374; 1981 Nos. 163, 242 and 275; 1982 Nos. 138 and 254; 1983 No. 306; 1984 Nos. 19, 126, 219 and 320; 1985 Nos. 13, 75, 127, 137, 141, 142, 234, 307 and 357; 1986 Nos. 78, 173, 249, 295 and 338; 1987 No. 28, 123, 161 and 212; 1988 Nos. 135, 216 and 388; 1989 Nos. 61, 102, 158, 307, 327 and 408; 1990 Nos. 7, 124, 218, 221, 223 and 236; 1991 Nos. 110, 317 and 383; 1992 Nos. 62, 327, 345 and 446; 1994 Nos. 81 and 316; 1995 Nos. 100, 314, 351 and 425; 1997 No. 340.

s/ 384 and 388/