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Insertion of signatures and date of making, and send to: Legislative Services Section.

Office of Legislative Drafting, Attorney-General's Department,

Statutory Rules 1998 No.

275

Excise Amendment Regulations 1998 (No.2)²

I, WILLIAM PATRICK DEANE, 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 25 August. 1998.

WILLIAM DEANE

Governor-General

By His Excellency's Command,

WARREN ERROL TRUSS Minister for Customs and Consumer Affairs

1. Name of regulations

1.1 These regulations are the Excise Amendment Regulations 1998 (No. 2).

2. Amendment

2.1 The Excise Regulations are amended as set out in these regulations.

97026398C-980812Z, 12/8/98, 1:54 pm

3. Commencement

3.1 These regulations commence on gazettal.

4. Regulation 1 (Citation)

4.1 Omit the regulation, substitute:

Name of regulations

"1. These regulations are the Excise Regulations 1925.".

5. New regulation 52AAAA

5.1 After regulation 52, insert:

Naphtha

- "52AAAA. (1) For paragraph 78AAAA (2) (a) of the Act, the Minister for Primary Industries and Energy may approve a plant at which naphtha is produced if the plant is designed to demonstrate the application of particular technology for the extraction of hydrocarbons from shale.
- "(2) The approval of a plant is not affected by the later commencement of production of naphtha by a separately operating commercial plant which makes use of the same technology as the approved plant.
- "(3) For subregulation (2), separately operating commercial plant means a plant, the operations of which are performed independently of those of the approved plant despite:
 - (a) any degree of commonality of ownership; and
 - (b) any sharing of premises by the plants.
- "(4) The following provisions of this regulation are made for subsection 78AAAA (1) of the Act.
 - "(5) An application under that subsection must:
 - (a) be signed by or on behalf of the applicant; and
 - (b) state the volume of naphtha that is the subject of the application (the *application volume*); and

- (c) state the volume of unleaded gasoline that can be obtained from the application volume, according to whether the refinery in Australia where the gasoline was obtained includes an isomerisation unit; and
- (d) be given to a Collector within 12 months of delivery of the application volume to that refinery.
- "(6) The volume of unleaded gasoline that can be obtained from a volume of naphtha is:
 - (a) if the equipment for obtaining the gasoline includes an isomerisation unit 89.73% of the volume of the naphtha; or
 - (b) if the equipment for obtaining the gasoline does not include an isomerisation unit 90.11% of the volume of the naphtha.
- "(7) The amount of excise duty payable on the volume of unleaded gasoline that can be obtained from a volume of naphtha is worked out using the rate of duty applying on the date of the delivery of that volume of naphtha to the refinery where it was used to obtain gasoline.
- "(8) An applicant is not entitled to a payment for naphtha unless the application volume was used to obtain unleaded gasoline at a refinery in Australia.
- "(9) For assessing an application, a Collector may give the applicant a notice to produce records or give additional information, or both, within the period specified in the notice or such further period as the Collector, in writing, allows.
- "(10) An applicant who does not comply with a notice given under subregulation (9) is taken to have withdrawn the application.".

NOTES

1. Notified in the Commonwealth of Australia Gazette on

1998. I September

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 Nos. 340, 384, 388 and 423*t*

; 1998 No. 274