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Excise Amendment Regulations 1999 (No. 1)

Statutory Rules 1999 No. 1

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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 9 SEP 1999 1999.

WILLIAM DEANE
Governor-General

By His Excellency's Command,

C. R. KEMP
Assistant Treasurer



Excise Amendment Regulations 1999 (No. 1)¹

Statutory Rules 1999 No. 1²

213

made under the

Excise Act 1901

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1999, 1

Excise Amendment Regulations 1999 (No. 1)

1

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Regulation 1

1 Name of regulations

These regulations are the *Excise Amendment Regulations 1999 (No. 1)*.

2 Commencement

These regulations commence on gazettal.

3 Amendment of *Excise Regulations 1925*

Schedule 1 amends the *Excise Regulations 1925*.

Schedule 1 Amendments

(regulation 3)

[1] Subparagraph 50 (1) (zo) (iv)

omit

solvent.

insert

solvent;

[2] After paragraph 50 (1) (zo)

insert

(zp) duty was paid on fuel under subparagraph 11 (A) (3) (a) of the Schedule to the *Excise Tariff Act 1921* before 31 January 1998 or under subparagraph 11 (H) (1) (a) or (2) (a) of the Schedule to the *Excise Tariff Act 1921* between 31 January 1998 and 24 May 1998 (inclusive), and the fuel was sold for use as fuel in aircraft:

- (i) between 25 May 1998 and 30 June 1998 (inclusive), for a price no greater than the price of the last sale by the seller before 25 May 1998, less 2.6 cents per litre; or
- (ii) between 1 July 1998 and 31 July 1998 (inclusive), for a price no greater than the price of the last sale by the seller before 25 May 1998, less 15.692 cents per litre; or
- (iii) on or after 1 August 1998, for a price no greater than the price of the last sale by the seller before 25 May 1998, less 15.682 cents per litre;

- (zq) duty was paid on fuel under subparagraph 11 (H) (1) (a) or (2) (a) of the Schedule to the *Excise Tariff Act 1921* between 25 May 1998 and 30 June 1998 (inclusive), and the fuel was sold for use as fuel in aircraft:
- (i) between 1 July 1998 and 31 July 1998 (inclusive), for a price no greater than the price of the last sale by the seller before 1 July 1998, less 13.092 cents per litre; or
 - (ii) on or after 1 August 1998, for a price no greater than the price of the last sale by the seller before 1 July 1998, less 13.082 cents per litre.

[3] After regulation 52GA

insert

52H Refund on fuel for use in aircraft

- (1) The amount of refund of excise duty on fuel mentioned in subparagraph 50 (1) (zp) (i) is 2.6 cents per litre.
- (2) The amount of refund of excise duty on fuel mentioned in subparagraph 50 (1) (zp) (ii) or (iii) is 15.692 cents per litre.
- (3) The amount of refund of excise duty on fuel mentioned in paragraph 50 (1) (zq) is 13.092 cents per litre.
- (4) An amount of refund of excise duty on fuel mentioned in paragraph 50 (1) (zp) or (zq) is payable to the person who first sells the fuel for a reduced price.
- (5) In subregulation (4), ***reduced price***, for a sale, means a price no greater than the price mentioned in the subparagraph in subregulation 50 (1) that applies to the sale.

- (6) However, for fuel to which both subparagraphs 50 (1) (zp) (i) and (ii), or 50 (1) (zp) (i) and (iii), apply:
- (a) a refund of 2.6 cents per litre is payable to the person who makes the sale mentioned in subparagraph 50 (1) (zp) (i); and
 - (b) a refund of 13.092 cents per litre is payable to the person who makes the sale mentioned in subparagraph 50 (1) (zp) (ii) or (iii).

Notes

1. These regulations amend 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; 1998 No. 274, 275 and 277.

2. Made by the Governor-General on *L* 1999, and notified in the *Commonwealth of Australia Gazette* on *L* 1999.

9 September
16 September