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Excise Amendment Regulations 1999 (No. 2)

Statutory Rules 1999 No. 2

265

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 10 NOV 1999 1999.

WILLIAM DEANE

Governor-General

By His Excellency's Command,

C. R. KEMP

Assistant Treasurer



Excise Amendment Regulations 1999 (No. 2)¹

Statutory Rules 1999 No. 2²

265

made under the

Excise Act 1901

Contents

	Page
1 Name of Regulations	2
2 Commencement	2
3 Amendment of <i>Excise Regulations 1925</i>	2
Schedule 1 Amendments	3

1999, 2

Excise Amendment Regulations 1999 (No. 2)

1

265

2

1 Name of Regulations

These Regulations are the *Excise Amendment Regulations 1999* (No. \angle).

2

2 Commencement

These Regulations commence on 15 November 1999.

3 Amendment of *Excise Regulations 1925*

Schedule 1 amends the *Excise Regulations 1925*.

Schedule 1 Amendments

(regulation 3)

[1] Paragraph 50 (1) (zo)

omit

[2] Subparagraph 50 (1) (zq) (ii)

omit

per litre.

insert

per litre;

[3] After paragraph 50 (1) (zq)

insert

(zr) excise duty is payable on diesel fuel that:

- (i) is classified to item 11 in the Schedule to the *Excise Tariff Act 1921*; and
- (ii) is for any of the following demonstrated uses:
 - (A) as a solvent;
 - (B) in road construction (otherwise than as a fuel);
 - (C) as a mould release agent (otherwise than as a fuel);
 - (D) another use (otherwise than as a fuel) approved by a Collector; and
- (iii) is delivered in accordance with a permission given under section 61C of the Act for a demonstrated use otherwise than as a fuel;

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- (zs) excise duty has been paid on diesel fuel that:
- (i) is classified to item 11 in the Schedule to the *Excise Tariff Act 1921*; and
 - (ii) is demonstrated to have been used:
 - (A) as a solvent; or
 - (B) in road construction (otherwise than as a fuel); or
 - (C) as a mould release agent (otherwise than as a fuel); or
 - (D) for another use (otherwise than as a fuel);
- (zt) excise duty is payable on petroleum, or shale spirit, that:
- (i) is classified to item 11 in the Schedule to the *Excise Tariff Act 1921*; and
 - (ii) is not gasoline; and
 - (iii) has a flash point of less than 0 degrees Celsius when tested in an Abel Pensky (closed test) apparatus; and
 - (iv) is for either of the following demonstrated uses:
 - (A) as a solvent;
 - (B) another use (otherwise than as a fuel) approved by a Collector; and
 - (v) is delivered in accordance with a permission given under section 61C of the Act for a demonstrated use otherwise than as a fuel;
- (zu) excise duty has been paid on petroleum, or shale spirit, that:
- (i) is classified to item 11 in the Schedule to the *Excise Tariff Act 1921*; and
 - (ii) is not gasoline; and
 - (iii) has a flash point of less than 0 degrees Celsius when tested in an Abel Pensky (closed test) apparatus; and

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- (iv) is demonstrated to have been used:
 - (A) as a solvent; or
 - (B) for another use (otherwise than as a fuel);
 - (zv) excise duty is payable on kerosene that:
 - (i) is a clean fuel within the meaning of subsection 4 (1) of the Act; and
 - (ii) is classified to item 11 in the Schedule to the *Excise Tariff Act 1921*; and
 - (iii) is delivered in accordance with a permission given under section 61C of the Act for use, by a business entity, in an internal combustion engine used for the propulsion of a marine vessel;
 - (zw) excise duty has been paid on kerosene that:
 - (i) is a clean fuel within the meaning of subsection 4 (1) of the Act; and
 - (ii) is classified to item 11 in the Schedule to the *Excise Tariff Act 1921*; and
 - (iii) has been used, by a business entity, in an internal combustion engine used for the propulsion of a marine vessel;
 - (zx) excise duty is payable on a recycled product that:
 - (i) is classified to item 11 in the Schedule to the *Excise Tariff Act 1921*; and
 - (ii) is not recycled diesel fuel or recycled gasoline; and
 - (iii) is demonstrated to be for use for the purpose for which it was used before being recycled; and
 - (iv) is delivered in accordance with a permission given under section 61C of the Act for the use for which it was recycled;

- (zy) excise duty has been paid on a recycled product that:
- (i) is classified to item 11 in the Schedule to the *Excise Tariff Act 1921*; and
 - (ii) is not recycled diesel fuel or recycled gasoline; and
 - (iii) has been used for the purpose for which it was used before being recycled.

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; 1999 No. 213.
2. Made by the Governor-General on *the Commonwealth of Australia Gazette* on *1999*, and notified in *1999*.

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10 November
15 November