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Excise Amendment Regulations 2000 (No. 1)

Statutory Rules 2000 No. \angle

116

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

7 JUN 2000 2000

WILLIAM DEANE

Governor-General

By His Excellency's Command

C. R. KEMP

Assistant Treasurer



Excise Amendment Regulations 2000 (No.))

Statutory Rules 2000 No. / 2
made under the

Excise Act 1901

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Name of Regulations 1

These Regulations are the Excise Amendment Regulations 2000 (No./).

2 Commencement

These Regulations commence on 1 July 2000.

Amendment of Excise Regulations 1925 3

Schedule 1 amends the Excise Regulations 1925.

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Excise Amendment Regulations 2000 (No./)

2000, [/ //6

Schedule 1 Amendments

(regulation 3)

Part 1

Amendments

[1] Subregulation 2 (1), after definition of domestic free market sale

insert

other excisable beverage has the meaning given by the Schedule to the Excise Tariff Act 1921.

[2] Part XX, heading

substitute

Part XX

Liqueurs or other excisable beverages

[3] Schedule 2, after item 9

insert

- 10 Where spirits that are liable to duties of Customs are to be used in the manufacture of other excisable beverages
- The manufacturer of the resulting beverage must be a holder of:
 - (a) a licence under the Act to manufacture the other excisable beverage; or
 - (b) a spirit maker's licence under the Distillation Act 1901.

- (2) The resulting beverage must be an other excisable beverage.
- (3) The resulting beverage must contain a greater proportion by volume of alcohol manufactured in Australia than of other alcohol.

Part 2 Additional amendments

[4] Additional amendments

Provision	omit	insert
Regulation 224	beverages containing distilled alcohol	other excisable beverages
Paragraph 224 (a)	factory;	factory; and
Paragraph 224 (b)	requires;	requires; and
Regulation 225	beverages containing distilled alcohol.	other excisable beverages.
Regulation 227	beverages containing distilled alcohol	other excisable beverages
Subregulation 228 (1)	beverages containing distilled alcohol	other excisable beverages
Subregulation 228 (1)	beverages containing distilled alcohol.	other excisable beverages.
Paragraph 228 (3) (a)	width;	width; and
Paragraph 228 (3) (b)	netting;	netting; and
Paragraph 228 (3) (d)	beverages containing distilled alcohol	other excisable beverages
Subregulation 228 (4)	he may	the Collector may
Subregulation 229 (1)	he is licensed	the manufacturer is licensed
Subregulation 229 (1)	beverages containing distilled alcohol (twice occurring)	other excisable beverages

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Excise Amendment Regulations 2000 (No.)

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Provision	omit	insert
Paragraph 229 (3) (a)	his factory	the factory
Paragraph 229 (3) (a)	beverages containing distilled alcohol;	other excisable beverages; and
Paragraph 229 (3) (b)	his factory;	the factory; and
Subregulation 229 (4)	beverages containing distilled alcohol	other excisable beverages
Subregulation 232 (3)	beverages containing distilled alcohol.	other excisable beverages.
Subregulation 232 (5)	his possession,	the manufacturer's possession,
Subregulation 232 (5)	beverages containing distilled alcohol,	other excisable beverages,
Subregulation 232 (5)	beverages containing distilled alcohol.	other excisable beverages.
Regulation 234	he considers	the officer considers
Regulation 234A	beverages containing distilled alcohol	other excisable beverages
Regulation 234B	he considers	the Collector considers
Paragraph 234B (a)	beverages containing distilled alcohol; and	other excisable beverages; and
Paragraph 234B (b)	beverages containing distilled alcohol.	other excisable beverages.

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2000,

Provision	omit	insert
Subregulation 234C (1)	beverages containing distilled alcohol	other excisable beverages
Subregulation 234C (2)	beverages containing distilled alcohol	other excisable beverages
Paragraph 234C (2) (a)	the next succeeding regulation;	regulation 234D; or
Paragraph 234C (3) (a)	him	the manufacturer
Paragraph 234C (3) (a)	beverage containing distilled alcohol	other excisable beverage
Paragraph 234C (3) (a)	Australia;	Australia; and
Paragraph 234C (3) (b)	beverage containing distilled alcohol in the container;	other excisable beverage in the container; and
Paragraph 234C (3) (d)	beverage containing distilled alcohol	other excisable beverage
Paragraph 234D (2) (a)	beverage containing distilled alcohol;	other excisable beverage; and
Subregulation 234D (3)	beverage containing distilled alcohol	other excisable beverage
Subregulation 234D (4)	beverage containing distilled alcohol (twice occurring)	other excisable beverage
Paragraph 234D (4) (a)	beverage containing distilled alcohol (twice occurring)	other excisable beverage

2000,

Excise Amendment Regulations 2000 (No.)

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Provision	omit	insert
Paragraph 234D (4) (a)	manufactured;	manufactured;
Paragraph 234D (4) (b)	beverage containing distilled alcohol	other excisable beverage
Paragraph 234D (4) (b)	Australia;	Australia; and
Paragraph 234D (4) (c)	beverage containing distilled alcohol;	other excisable beverage; and
Paragraph 234D (4) (d)	beverage containing distilled alcohol	other excisable beverage
Paragraph 234D (4) (e)	beverage containing distilled alcohol	other excisable beverage
Subregulation 234D (5)	beverage containing distilled alcohol	other excisable beverage
Paragraph 234D (5) (a)	beverage containing distilled alcohol (twice occurring)	other excisable beverage
Paragraph 234D (5) (b)	beverage containing distilled alcohol	other excisable beverage
Paragraph 244 (1) (h)	beverages containing distilled alcohol.	other excisable beverages.
Schedule 2, item 1, column 2	beverages containing distilled alcohol,	other excisable beverages,
Schedule 2, item 5, column 2	beverages containing distilled alcohol	other excisable beverages

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2000,

Provision	omit	insert
Schedule 2, item 5, column 3	beverages containing distilled alcohol	other excisable beverages

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 Nos. 274, 275 and 277; 1999 Nos. 213 and 265.
- 2. Made by the Governor-General on the Commonwealth of Australia Gazette on 2000, and notified in 2000.

7 June 15 June