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Excise Amendment Regulations 2003 (No. 2)¹

Statutory Rules 2003 No. 2²

203

I, GUY STEPHEN MONTAGUE GREEN, Administrator of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following Regulations under the *Excise Act 1901*.

Dated 30 JUL 2003 2003

G S M Green

Administrator

By His Excellency's Command

PETER COSTELLO

Treasurer

1 Name of Regulations

These Regulations are the *Excise Amendment Regulations 2003* (No.).

2

2 Commencement

These Regulations are taken to have commenced on 1 July 2003.

3 Amendment of *Excise Regulations 1925*

Schedule 1 amends the *Excise Regulations 1925*.

Schedule 1 Amendments

(regulation 3)

[1] Subparagraph 50 (1) (y) (ii)

substitute

(ii) is classified at the rate applicable:

(A) to subparagraph 11 (C) (1) (a) or 11 (C) (2) (a) in the Schedule to the *Excise Tariff Act 1921* as in force immediately before 1 July 2003; or

(B) in Schedule 1 to the *Excise Tariff Proposal No. 1 (2003)*, to diesel having a sulphur content exceeding 50 parts per million (other than a recycled product on which Customs or Excise duty has been paid, recovered by a process not being a process of refining); or

- (C) in Schedule 1 to the *Excise Tariff Proposal No. 1 (2003)*, to diesel having a sulphur content not exceeding 50 parts per million (other than a recycled product on which Customs or Excise duty has been paid, recovered by a process not being a process of refining); and

[2] Subparagraph 50 (zi) (i)

substitute

- (i) is classified:
- (A) as kerosene or heating oil for use as fuel in an internal combustion engine; or
 - (B) as stabilised crude petroleum oil for use otherwise than as a petroleum refinery feedstock at a factory specified in a licence granted pursuant to Part IV of the Act, for use as fuel in an internal combustion engine; or
 - (C) as topped crude petroleum oil for use as fuel in an internal combustion engine; or
 - (D) to paragraph 11 (E) (1), sub-subparagraph 11 (I) (1) (b) (ii), subparagraph 11 (I) (2) (a) or 11 (I) (3) (a) of the Schedule to the *Excise Tariff Act 1921*; and

[3] Subparagraph 50 (zj) (i)

substitute

- (i) is classified:
- (A) as kerosene or heating oil for use as fuel in an internal combustion engine; or
 - (B) as stabilised crude petroleum oil for use otherwise than as a petroleum refinery feedstock at a factory specified in a licence granted pursuant to Part IV of the Act, for use as fuel in an internal combustion engine; or

- (C) as topped crude petroleum oil for use as fuel in an internal combustion engine; or
- (D) to paragraph 11 (E) (1), sub-subparagraph 11 (I) (1) (b) (ii), subparagraph 11 (I) (2) (a) or 11 (I) (3) (a) of the Schedule to the *Excise Tariff Act 1921*; and

[4] Subregulation 52G (1), definition of *primary rate*

substitute

primary rate means the rate of duty applicable to goods described in Schedule 1 to the *Excise Tariff Proposal No. 1 (2003)* as diesel having a sulphur content not exceeding 50 parts per million (other than a recycled product on which Customs or Excise duty has been paid, recovered by a process not being a process of refining).

[5] Subregulation 52GA (1), definition of *primary rate*

substitute

primary rate means the rate of duty applicable to goods described in Schedule 1 to the *Excise Tariff Proposal No. 1 (2003)* as diesel having a sulphur content not exceeding 50 parts per million (other than a recycled product on which Customs or Excise duty has been paid, recovered by a process not being a process of refining).

[6] Regulation 52J, definition of *rate*

substitute

rate means the rate of excise duty applicable to the diesel fuel.

[7] Paragraph 176 (2) (i)

substitute

- (i) a blend of a clean petroleum product with prepared additives packaged into a package of not more than 10 litres capacity, if:
 - (i) the additives:
 - (A) enhance the performance of an internal combustion engine; or
 - (B) assist in its maintenance; and
 - (ii) the duty on the clean petroleum product has been paid:
 - (A) at the rate specified in subparagraph 11 (H) (2) (b) or (c) of the Schedule to the *Excise Tariff Act 1921*; or
 - (B) at the rate specified in subparagraph 11 (C) (2) (a) in the Schedule to the *Excise Tariff Act 1921* as in force immediately before 1 July 2003; or
 - (C) at the rate specified in Schedule 1 to the *Excise Tariff Proposal No. 1 (2003)* for diesel having a sulphur content exceeding 50 parts per million (other than a recycled product on which Customs or Excise duty has been paid, recovered by a process not being a process of refining); or
 - (D) at the rate specified in Schedule 1 to the *Excise Tariff Proposal No. 1 (2003)* for diesel having a sulphur content not exceeding 50 parts per million (other than a recycled product on which Customs or Excise duty has been paid, recovered by a process not being a process of refining);

[8] Paragraphs 176 (2) (o) and (t)*substitute*

(o) a blend of:

(i) diesel fuel on which duty has been paid:

(A) at the rate specified in subparagraph 11 (C) (2) (a) in the Schedule to the *Excise Tariff Act 1921* as in force immediately before 1 July 2003; or(B) at the rate specified in Schedule 1 to the *Excise Tariff Proposal No. 1 (2003)* for diesel having a sulphur content exceeding 50 parts per million (other than a recycled product on which Customs or Excise duty has been paid, recovered by a process not being a process of refining); or(C) at the rate specified in Schedule 1 to the *Excise Tariff Proposal No. 1 (2003)* for diesel having a sulphur content not exceeding 50 parts per million (other than a recycled product on which Customs or Excise duty has been paid, recovered by a process not being a process of refining); and(ii) stabilised crude oil, if duty has been exempted on the stabilised crude oil under the terms of subitem 11 (F) in the Schedule to the *Excise Tariff Act 1921*;(t) blends of clean petroleum products classified to subitems 11 (B) to 11 (J) of the Schedule to the *Excise Tariff Act 1921* inclusive, not containing goods specified under subitem 11 (H) of that Schedule, if duty has been paid on all constituents of the blend:(i) before 1 July 2003 — at the rate specified in subparagraph 11 (C) (2) (a) in the Schedule to the *Excise Tariff Act 1921* as in force immediately before 1 July 2003; or

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- (ii) on or after 1 July 2003:
- (A) if the constituent has a sulphur content exceeding 50 parts per million — at the rate specified in Schedule 1 to the *Excise Tariff Proposal No. 1 (2003)* for the constituent with that sulphur content; or
 - (B) if the constituent has a sulphur content not exceeding 50 parts per million — at the rate specified in Schedule 1 to the *Excise Tariff Proposal No. 1 (2003)* for the constituent with that sulphur content;

[9] Paragraph 176 (2) (v)

substitute

- (v) a blend of:
- (i) diesel fuel on which duty has been paid:
 - (A) before 1 July 2003 — at the rate specified in subparagraph 11 (C) (2) (a) in the Schedule to the *Excise Tariff Act 1921* as in force immediately before 1 July 2003; or
 - (B) on or after 1 July 2003:
 - (I) at the rate specified in Schedule 1 to the *Excise Tariff Proposal No. 1 (2003)* for diesel having a sulphur content exceeding 50 parts per million (other than a recycled product on which Customs or Excise duty has been paid, recovered by a process not being a process of refining); or
 - (II) at the rate specified in Schedule 1 to the *Excise Tariff Proposal No. 1 (2003)* for diesel having a sulphur content not exceeding 50 parts per million (other than a recycled product on which Customs or Excise duty has been paid, recovered by a process not being a process of refining); and

- (ii) a fuel classified to sub-subparagraph 11 (I) (1) (b) (ii) of the Schedule to the *Excise Tariff Act 1921* if the blend is for use in diesel engines operating at less than 1 000 revolutions per minute at constant speed in a stand alone power station not connected to an electricity transmission grid, and generating in excess of 5.5 megawatts of electricity for supply to the general public;

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; 2000 Nos. 116, 159, 183, 209, 278, 297, 365 and 366; 2001 Nos. 83 and 223; 2002 Nos. 43 and 351; 2003 No. 180.

2. Notified in the *Commonwealth of Australia Gazette* on 6 2003.

6 August