

Excise Amendment Regulations 2006 (No. 1)¹

Select Legislative Instrument 2006 No. 59

I, PHILIP MICHAEL JEFFERY, 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 17 March 2006

P. M. JEFFERY Governor-General

By His Excellency's Command

PETER DUTTON

Minister for Revenue and Assistant Treasurer

1 Name of Regulations

These Regulations are the *Excise Amendment Regulations 2006* (*No. 1*).

2 Commencement

These Regulations commence on the day after they are registered.

3 Amendment of Excise Regulations 1925

Schedule 1 amends the Excise Regulations 1925.

Schedule 1 Amendments

(regulation 3)

[1] Regulation 52AAA

substitute

52AAA Refunds of excise duty on beer

If refunds of excise duty may be allowed in respect of beer in the circumstances specified in paragraph 50 (1) (zzd), the amount of refund of excise duty for subsection 78 (1) of the Act is 60%.

[2] Further amendments — omissions

The following provisions are omitted:

- paragraph 50 (1) (g)
- paragraphs 50 (1) (o) to (r) inclusive
- paragraphs 50 (1) (zd) to (zf) inclusive
- paragraphs 50 (1) (zi) to (zq) inclusive
- subregulations 50 (4) and (5)

2006, 59

- regulations 52C to 52J inclusive
- subregulation 53 (3).

Note

1. All legislative instruments and compilations are registered on the Federal Register of Legislative Instruments kept under the *Legislative Instruments Act 2003*. See www.frli.gov.au.