



# Excise Tariff Amendment (Fuel Tax Reform and Other Measures) Regulations 2006<sup>1</sup>

## Select Legislative Instrument 2006 No. 175

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I, PROFESSOR MARIE BASHIR, AC, CVO, Deputy of the Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following Regulations under the *Excise Tariff Amendment (Fuel Tax Reform and Other Measures) Act 2006*.

Dated 28 June 2006

MARIE BASHIR  
Deputy of the  
Governor-General

By His Excellency's Command

PETER DUTTON  
Minister for Revenue and Assistant Treasurer

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**1 Name of Regulations**

These Regulations are the *Excise Tariff Amendment (Fuel Tax Reform and Other Measures) Regulations 2006*.

**2 Commencement**

These Regulations commence on 1 July 2006.

**3 Definitions**

In these Regulations:

*Act* means the *Excise Tariff Amendment (Fuel Tax Reform and Other Measures) Act 2006*.

*new Excise Act* means the *Excise Act 1901*, as in force on and after 1 July 2006.

*new Excise Tariff Table* means the table in the Schedule to the *Excise Tariff Act 1921*, as in force on and after 1 July 2006.

*old Excise Tariff Table* means the table in the Schedule to the *Excise Tariff Act 1921*, as in force before 1 July 2006.

**4 Transitional arrangements — calculations under *Excise Tariff Act 1921***

For clause 47 of Schedule 1 to the Act, and despite the amendments of sections 6B, 6C and 6D of the *Excise Tariff Act 1921* made by the Act, if:

- (a) a calculation is required to be made under any of those sections; and
- (b) the calculation requires an amount of duty paid before 1 July 2006 on stabilised crude oil to be taken into account;

those sections are taken to continue to apply, on and after 1 July 2006, for the purpose of making the calculation, as if those amendments had not been made.

**5 Treatment of approvals — *Excise Regulations 1925***

- (1) For clause 47 of Schedule 1 to the Act, an approval that:
  - (a) was given under regulation 86 of the *Excise Regulations 1925*; and
  - (b) related to spirit entered under subitem 2 (J) of the old Excise Tariff Table; and
  - (c) was in force immediately before 1 July 2006;is taken, on and after 1 July 2006, to be an approval given under section 77FD of the new Excise Act in relation to spirit entered under item 3.5 of the new Excise Tariff Table.
- (2) For clause 47 of Schedule 1 to the Act, an approval that:
  - (a) was given under regulation 143 of the *Excise Regulations 1925*; and
  - (b) related to spirit entered under subitem 2 (M) of the old Excise Tariff Table; and
  - (c) was in force immediately before 1 July 2006;is taken, on and after 1 July 2006, to be an approval given under section 77FF of the new Excise Act in relation to spirit entered under item 3.7 of the new Excise Tariff Table.
- (3) For clause 47 of Schedule 1 to the Act, an approval that:
  - (a) was given under regulation 152 of the *Excise Regulations 1925*; and
  - (b) related to spirit entered under subitem 2 (P) of the old Excise Tariff Table; and
  - (c) was in force immediately before 1 July 2006;is taken, on and after 1 July 2006, to be an approval given under section 77FF of the new Excise Act in relation to spirit entered under item 3.7 of the new Excise Tariff Table.
- (4) For clause 47 of Schedule 1 to the Act, an approval that:
  - (a) was given under regulation 117 of the *Excise Regulations 1925*; and
  - (b) related to spirit entered under subitem 2 (Q) of the old Excise Tariff Table; and

- (c) was in force immediately before 1 July 2006;  
is taken, on and after 1 July 2006, to be an approval given under section 77FF of the new Excise Act in relation to spirit entered under item 3.7 of the new Excise Tariff Table.
- (5) An approval to which this regulation applies may be revoked, on or after 1 July 2006, as if it were an approval given under section 77FD or 77FF of the new Excise Act, as appropriate.
- (6) An approval to which this regulation applies ceases to have effect on the earlier of:
  - (a) the revocation of the approval under section 77FD or 77FF of the new Excise Act; and
  - (b) the end of 31 December 2006.

**6      *Treatment of entry of spirits — Spirits Regulations 1926***

- (1) For clause 47 of Schedule 1 to the Act, if:
  - (a) spirit is methylated to a standard that was prescribed in regulation 17 of the *Spirits Regulations 1926* as in force before 1 July 2006; and
  - (b) the spirit could have been entered under subitem 2 (N) of the old Excise Tariff Table as in force before 1 July 2006; and
  - (c) the spirit is to be entered on or after 1 July 2006;  
the entry of the spirit is permitted under item 3.8 of the new Excise Tariff Table.
- (2) Subregulation (1) ceases to have effect at the earlier of:
  - (a) the determination of a formula under section 77FG of the new Excise Act in relation to spirit entered under item 3.8 of the new Excise Tariff Table; and
  - (b) the end of 31 December 2006.

**7 Treatment of approval to take delivery of spirits —  
*Spirits Regulations 1926***

- (1) For clause 47 of Schedule 1 to the Act, an approval that:
  - (a) was an approval to take delivery of spirit under subitem 2 (N) of the old Excise Tariff Table; and
  - (b) related to spirit that was:
    - (i) methylated for a special purpose prescribed in the *Spirits Regulations 1926*; and
    - (ii) methylated to a standard prescribed in those Regulations; and
    - (iii) entered under subitem 2 (N) of the old Excise Tariff Table; and
  - (c) was in force immediately before 1 July 2006;  
is taken, on and after 1 July 2006, to be an approval given under section 77FF of the new Excise Act in relation to spirit entered under item 3.7 of the new Excise Tariff Table.
- (2) For subregulation (1), a standard that:
  - (a) was prescribed in regulation 19 of the *Spirits Regulations 1926*; and
  - (b) was in force immediately before 1 July 2006;  
is taken to continue in force on and after 1 July 2006.
- (3) An approval to which subregulation (1) applies may be revoked, on or after 1 July 2006, as if it were an approval given under section 77FF of the new Excise Act.
- (4) An approval to which subregulation (1) applies ceases to have effect at the earlier of:
  - (a) the revocation of the approval under section 77FF of the new Excise Act (as applied by subregulation (3)); and
  - (b) the end of 31 December 2006.

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**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](http://www.frli.gov.au).