Excise Amendment Regulations 2006 (No. 3)[1]

Select Legislative Instrument 2006 No. 174

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 Act 1901*.

Dated 28 June 2006

MARIE BASHIR
Deputy of the
Governor-General

By His Excellency's Command

CHRIS PEARCE
Parliamentary Secretary to the Treasurer

1 Name of Regulations

These Regulations are the *Excise Amendment Regulations 2006 (No. 3)*.

2 Commencement

These Regulations commence on 1 July 2006.

3 Amendment of *Excise Regulations 1925*

Schedule 1 amends the *Excise Regulations 1925*.

Schedule 1 Amendments

(regulation 3)

[1] Subregulation 2 (1), definition of *other excisable beverage*

omit

[2] Subregulation 2 (2)

omit

[3] Part II, Division 5, heading

substitute

Division 5 Delivery of Australian tobacco leaf

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[4] Regulation 33

substitute

33 Approval for uses and destruction of tobacco leaf

(1) Australian tobacco leaf may be delivered for a purpose approved by the CEO.

Examples of a purpose that may be approved by the CEO

1 a medical purpose
2 a scientific purpose
3 a horticultural purpose
4 an agricultural purpose.

(2) Australian tobacco leaf may be delivered if:

(a) it is to be destroyed; and

(b) the CEO has approved the delivery.

[5] Subparagraph 50 (1) (tc) (i)

omit

as prescribed by by-laws, being goods referred to in sub-item 13 (A) of the Schedule to the *Excise Tariff Act 1921*; and

insert

being goods mentioned in item 4 of Schedule 1; and

[6] Paragraph 50 (1) (u)

omit

as prescribed by by-laws, being goods referred to in sub-item 13 (A) in the Schedule to the *Excise Tariff Act 1921* and:

insert

being goods mentioned in item 4 of Schedule 1 and:

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[7] Paragraph 50 (1) (ua)

omit

as prescribed by by-laws, being goods referred to in sub-item 13 (B) in the Schedule to the *Excise Tariff Act 1921* and:

insert

being goods mentioned in item 5 of Schedule 1 and:

[8] Subparagraph 50 (1) (ub) (i)

omit

as prescribed by by-laws, being goods referred to in sub-item 13 (B) of the Schedule to the *Excise Tariff Act 1921*; and

insert

being goods mentioned in item 5 of Schedule 1; and

[9] Subparagraph 50 (1) (zz) (i)

omit

subitem 15 (B)

insert

subitem 15.2

[10] Subparagraph 50 (1) (zza) (i)

omit

subitem 15 (B)

insert

subitem 15.2

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[11] Subregulation 50 (6)

substitute

(6) For paragraph 50 (1) (v):

petrol means goods described in item 10 or 15 of the Schedule to the *Excise Tariff Act 1921*, other than goods that have been used.

[12] After regulation 50

insert

50A Other circumstances under which refunds, rebates and remissions are made

For section 78 of the Act, and in addition to regulation 50, the circumstances mentioned in Schedule 1 are prescribed.

[13] Regulation 56

omit

container as determined under section 77B of the Act at the time it was entered for home consumption.

insert

container.

[14] Subregulation 57AA (5)

omit

regulation 161.

insert

subregulation 50 (6).

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[15] Paragraph 186 (1) (a)

omit

spirituous liquor or beverages (other than beer or wine)

insert

alcoholic beverages (other than beer)

[16] Paragraph 186 (1) (e)

omit

spirituous liquor or beverages (including beer or wine),

insert

alcoholic beverages (including beer),

[17] Schedule 1

substitute

Schedule 1 Prescribed circumstances

(regulation 50A)

Item	Circumstance
1	Excise duty is payable on tobacco that is to be used, other than by human consumption, for a purpose approved by the CEO. *Examples of a purpose that may be approved by the CEO* 1 a medical purpose 2 a scientific purpose 3 a horticultural purpose 4 an agricultural purpose.
2	Excise duty is payable on goods for the official use of: (a) the Governor-General; or (b) any member of the Governor-General's family; or (c) a State Governor; or (d) any member of a State Governor's family.

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Item	Circumstance
3	Excise duty is payable on goods that are: (a) either: (i) the property of the Australian American Foundation; or (ii) petroleum products that are the property of the ANZAC Agency for the Pacific Region of the Commonwealth War Graves Commission; and (b) either: (i) for the official use of an international organisation established by agreement between Australia and 1 or more other countries; or (ii) for the official or personal use of an official of an international organisation of that kind; and (c) not for the purpose of trade.
4	Excise duty is payable on goods: (a) that are for use by the Government of a country other than Australia under an agreement between that Government and the Government of Australia; and (b) that: (i) are for the official use of that Government; and (ii) are not for the purpose of trade.
5	Excise duty is payable on goods for use by, or sale to, persons covered by a Status of Forces agreement between the Government of Australia and another country if the goods are: (a) for the official use of a person covered by the agreement; and (b) not resold in Australia to a person not covered by the agreement.

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Item	Circumstance
6	Excise duty is payable on any of the following goods: (a) ale, porter and other beer; (b) brandy; (c) whisky; (d) rum; (e) gin; (f) liqueurs; (g) tobacco; (h) cigars; (i) cigarettes; for consumption by the personnel of a sea-going vessel of the Royal Australian Navy or Australian Military Forces when: (j) the vessel is in full commission; and (k) the goods are consumed on the vessel.
7	Excise duty is payable on goods purchased by a relevant traveller at an inwards duty free shop, being goods that if: (a) the goods had been imported into Australia; and (b) the clearance through Customs of the personal baggage (including the excisable goods) of the relevant traveller had been an approval of their delivery for home consumption for the purposes of the *Customs Act 1901*; would have been goods: (c) described in paragraph (b) of item 15 of Schedule 4 to the *Customs Tariff Act 1995*; and (d) to which that item applied. *Note* ***inwards duty free shop*** and ***relevant traveller*** are defined in section 61E of the Act.

[18] Further amendments — omissions

The following provisions are omitted:

- regulation 2A
- Part II, Divisions 1 to 4 (inclusive)
- regulations 34 to 39A (inclusive)
- Part II, Divisions 6 to 8 (inclusive)

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- paragraphs 50 (1) (e), (f), (zx) and (zy)
- subregulation 50 (2)
- regulations 52AAAA, 54 and 80
- Parts VI, VIII, IX, 10 and XIII
- subregulation 186 (4)
- Parts XVI, XVIII and XX
- regulations 244 to 246 (inclusive), 249 and 250
- Schedule 2.

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.

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