



Excise Amendment Regulation 2012 (No. 1)¹

Select Legislative Instrument 2012 No. 151

I, QUENTIN BRYCE, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulation under the *Excise Act 1901*.

Dated 28 June 2012

QUENTIN BRYCE
Governor-General

By Her Excellency's Command

DAVID BRADBURY
Assistant Treasurer

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1 Name of regulation

This regulation is the *Excise Amendment Regulation 2012 (No. 1)*.

2 Commencement

This regulation commences as follows:

- (a) on the day after it is registered—sections 1 to 3 and Schedule 1;
- (b) on 1 July 2012—Schedule 2.

3 Amendment of *Excise Regulations 1925*

Schedules 1 and 2 amend the *Excise Regulations 1925*.

Schedule 1 Amendments commencing on day after registration

(section 3)

[1] Subregulation 2 (1), at the foot

insert

Note Several other words and expressions used in these Regulations have the meaning given by subsection 4 (1) of the Act, including:

- approved form
- Collector
- condensate
- permission.

[2] After Part I

insert

Part 1A Payment of duty, removal of excisable goods from factories, and excise control

15 Permission to deliver certain goods for home consumption without entry

- (1) For subparagraph 61C (1) (b) (ii) of the Act, the following goods are prescribed:
 - (a) stabilised crude petroleum oil to which item 20 of the table in Schedule to the *Excise Tariff Act 1921* applies;
 - (b) condensate to which item 21 of the table in Schedule to the *Excise Tariff Act 1921* applies.

- (2) For paragraph 61C (3) (d) of the Act, the following conditions are prescribed:
- (a) that the person give the Collector a return, in an approved form, on the day of each month specified by the Collector in the person's permission;
 - (b) that the return include particulars about the goods that have, during the previous month, been delivered into home consumption under the permission.

Schedule 2 Amendments commencing on 1 July 2012

(section 3)

[1] After regulation 52B

insert

**52C Remission, rebate or refund of excise duty—liquefied
natural gas**

- (1) This regulation applies to liquefied natural gas that is used or delivered:
 - (a) in a circumstance mentioned in item 8 of Schedule 1; and
 - (b) between 1 July 2012 and 30 June 2013.
- (2) The amount of remission, rebate or refund of duty allowed for liquefied natural gas, expressed in cents, is determined by using the formula:

$$K \times 3.78$$

where:

K is the quantity of liquefied natural gas, expressed in kilograms, that is used or delivered by a licensed person or holder of a permission under section 61C of the Act:

- (a) in a circumstance mentioned in item 8 of Schedule 1; and
- (b) during the period mentioned in paragraph (1) (b).

52D Remission, rebate or refund of excise duty—LPG

- (1) This regulation applies to LPG that is used or delivered:
 - (a) in a circumstance mentioned in item 9 of Schedule 1; and
 - (b) between 1 July 2012 and 30 June 2013.

- (2) The amount of remission, rebate or refund of duty allowed for LPG, expressed in cents, is determined by using the formula:

$$L \times 1.32$$

where:

L is the quantity of LPG, expressed in litres, that is used or delivered by a licensed person or holder of a permission under section 61C of the Act:

- (a) in a circumstance mentioned in item 9 of Schedule 1; and
- (b) during the period mentioned in paragraph (1) (b).

[2] Schedule 1, items 8 and 9

substitute

- 8 Excise duty is payable on liquefied natural gas:

- (a) that is:
 - (i) used by a licensed person or holder of a permission under section 61C of the Act for a use other than in an internal combustion engine of a motor vehicle or vessel; or
 - (ii) delivered by a licensed person or holder of a permission under section 61C of the Act for a use other than in an internal combustion engine of a motor vehicle or vessel; and
- (b) that is not used for both the purposes of transport and for other purposes.

Note These are circumstances in which an automatic remission of excise duty on liquefied natural gas applies for the purposes of section 78 of the Act.

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- 9 Excise duty is payable on LPG:
- (a) that is:
 - (i) used by a licensed person or holder of a permission under section 61C of the Act for a use other than in an internal combustion engine of a motor vehicle or vessel; or
 - (ii) delivered by a licensed person or holder of a permission under section 61C of the Act for a use other than in an internal combustion engine of a motor vehicle or vessel; and
 - (b) that is not used for both the purposes of transport and for other purposes.

Note These are circumstances in which an automatic remission of excise duty on LPG applies for the purposes of section 78 of the Act.

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.comlaw.gov.au.