

EXPOSURE DRAFT



EXPOSURE DRAFT

Excise Amendment Regulations 2024

(Minister/Maker)

EXPOSURE DRAFT

EXPOSURE DRAFT

Contents

1	Name	1
2	Commencement	1
3	Authority	1
4	Schedules	1
Schedule 1—Amendments		2
	<i>Excise Regulation 2015</i>	2

EXPOSURE DRAFT

1 Name

This instrument is the *Excise Amendment Regulations 2024*.

2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	The day after this instrument is registered.	

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

3 Authority

This instrument is made under the *Excise Act 1901*.

4 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

EXPOSURE DRAFT

Schedule 1 Amendments

Schedule 1—Amendments

Excise Regulation 2015

1 Section 11 (table)

Repeal the table, substitute:

Period for making an application for a refund or rebate of excise duty		
Item	Circumstance	Period for giving application
1	A circumstance mentioned in items 1 to 5 of the table in subclause 1(1) of Schedule 1.	Within: (a) unless paragraph (b) or (c) applies—4 years after the day when the excise duty is paid; or (b) if the application for a refund of excise duty relates to goods that are tobacco products—12 months after the day when the excise duty is paid; or (c) if the application is for a rebate of excise duty—12 months after the day when the excise duty is paid.
2	A circumstance mentioned in item 6 of the table in subclause 1(1) of Schedule 1.	Within: (a) unless paragraph (b) or (c) applies—4 years after the day when the relevant by-law is made; or (b) if the application for a refund of excise duty relates to goods that are tobacco products—12 months after the day when the relevant by-law is made; or (c) if the application is for a rebate of excise duty—12 months after the day when the relevant by-law is made.
2A	A circumstance mentioned in item 7 or 7A of the table in subclause 1(1) of Schedule 1.	Within: (a) unless paragraph (b) applies—4 years after the day when the excise duty is paid; or (b) if the application is for a rebate of excise duty—12 months after the day when the excise duty is paid.
3	A circumstance mentioned in item 9 or 10 of the table in subclause 1(1) of Schedule 1.	Within: (a) unless paragraph (b) applies—4 years after the end of the financial year in which the excise duty is paid; or (b) if the application is for a rebate of excise duty—12 months after the end of the financial year in which the excise duty is paid.
4	A circumstance mentioned in item 11 of the table in subclause 1(1) of Schedule 1.	Within: (a) unless paragraph (b) applies—4 years after the day when the final VOLWARE

EXPOSURE DRAFT

Amendments Schedule 1

Period for making an application for a refund or rebate of excise duty

Item	Circumstance	Period for giving application
		price for the month, from which the credited adjustment amount mentioned in the item is derived, is determined under subsection 7(3) of the <i>Petroleum Excise (Prices) Act 1987</i> ; or (b) if the application is for a rebate of excise duty—12 months after the day when the final VOLWARE price for the month, from which the credited adjustment amount mentioned in the item is derived, is determined under subsection 7(3) of the <i>Petroleum Excise (Prices) Act 1987</i> .
5	A circumstance mentioned in item 12 of the table in subclause 1(1) of Schedule 1.	Within: (a) unless paragraph (b) applies—4 years after the day when the relevant determination of the final VOLWARE price is amended as mentioned in the item; or (b) if the application is for a rebate of excise duty—12 months after the day when the relevant determination of the final VOLWARE price is amended as mentioned in the item.
5A	A circumstance mentioned in item 18 of the table in subclause 1(1) of Schedule 1.	Within: (a) unless paragraph (b) applies—4 years after the day when the excise duty is paid; or (b) if the application is for a rebate of excise duty—12 months after the day when the excise duty is paid.
6	A circumstance mentioned in item 22 of the table in subclause 1(1) of Schedule 1.	Within: (a) unless paragraph (b) applies—4 years after the day when the excise duty is paid; or (b) if the application is for a rebate of excise duty—12 months after the day when the excise duty is paid.

2 Subsection 12(2) (before table item 1)

Insert:

1A	A circumstance mentioned in item 7A of the table in subclause 1(1) of Schedule 1.	The amount that is worked out under subsection (4) of this section.
----	---	---

3 At the end of section 12

Add:

EXPOSURE DRAFT

Schedule 1 Amendments

Refund amount for recovered fuel vapour

- (4) For item 1A of the table in subsection (2), the amount of refund that is payable to a person is equal to the sum of:
- (a) the amount of that duty that was paid on the quantity of goods classified to subitems 10.5 and 10.7 of the Schedule to the *Excise Tariff Act 1921*; and
 - (b) the amount of that duty that was paid on so much of the quantity of goods classified to subitems 10.10 and 10.12 of the Schedule to the *Excise Tariff Act 1921* as does not exceed twice the quantity of goods mentioned in paragraph (a) of this subsection;
- multiplied by 0.0006442.

Example: If excise duty was paid on 100,000 litres of gasoline (subitem 10.5) and 500,000 litres of diesel (subitem 10.10), and an application for a refund is made, the refund amount is the amount of duty that was paid on 100,000 litres of gasoline and 200,000 litres of diesel, multiplied by 0.0006442.

4 In the appropriate position in Part 8

Insert:

63 Application provision relating to the *Excise Amendment Regulations 2024*

Time limit for making an application for a refund or rebate of excise duty

- (1) The amendment of section 11 of this instrument made by Schedule 1 to the *Excise Amendment Regulations 2024* applies in relation to excise duty paid on or after 1 July 2024.

Refund of excise duty for recovered fuel vapour

- (2) The amendments made by Schedule 1 to the *Excise Amendment Regulations 2024* apply in relation to an application for a refund of excise duty in a circumstance mentioned in item 7A of the table in subclause 1(1) of Schedule 1 to this instrument made on or after 1 July 2024.

Remission of excise duty for bunker fuels

- (3) The amendments made by Schedule 1 to the *Excise Amendment Regulations 2024* apply, in relation to a remission of excise duty without an application in a circumstance mentioned in item 11 of subclause 2(1) of Schedule 1 to this instrument, to goods entered for home consumption on or after 1 July 2024.

5 Subclause 1(1) of Schedule 1 (at the end of the cell at table item 7, column headed “Circumstance”)

Add:

; and (d) item 7A does not apply to.

6 Subclause 1(1) of Schedule 1 (after table item 7)

Insert:

- 7A All of the following apply:
- (a) excise duty has been paid on any of the following goods that have been entered or delivered for home consumption:
 - (i) gasoline (other than for use as fuel in aircraft) classified to subitem 10.5 of the Schedule to the *Excise Tariff Act 1921*;
 - (ii) blends of gasoline and ethanol classified to subitem 10.7 of that Schedule;
 - (iii) diesel classified to subitem 10.10 of that Schedule;
 - (iv) blends of diesel and either biodiesel or ethanol, or both, classified to subitem 10.12 of that Schedule;
 - (b) a quantity of the goods are returned to premises for which a licence has been granted under section 39A of the Act;
 - (c) the returned goods are processed by a vapour recovery unit at the premises.

7 Subclause 2(1) of Schedule 1 (at the end of the table)

Add:

- 11 All of the following apply:
- (a) excise duty is payable on goods that are classified to item 10 of the Schedule to the *Excise Tariff Act 1921*;
 - (b) the goods are stores for the use of passengers or crew of a ship (other than an overseas ship), or for the service of a ship (other than an overseas ship);
 - (c) the goods are supplied from premises for which a licence has been granted under section 39A of the Act;
 - (d) the goods are supplied to a person for the purpose of carrying on an enterprise (within the meaning of the *A New Tax System (Goods and Services Tax) Act 1999*);
 - (e) a tonnage certificate (within the meaning of the *Shipping Reform (Tax Incentives) Act 2012*) is in force for the ship stating that it has a gross tonnage (within the meaning of that Act) of at least 400.