

# EXPOSURE DRAFT

EXPOSURE DRAFT
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Inserts for  
**Treasury Laws Amendment Bill 2024:  
streamlining excise administration for  
fuel and alcohol**

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**Commencement information**

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<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Provisions</b>	<b>Commencement</b>	<b>Date/Details</b>
1. The whole of this Act	1 July 2024.	1 July 2024
2.		
3.		

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## Schedule ??—Streamlining excise administration for fuel and alcohol

### Part 1—Warehouse and excise licensing

#### Division 1—Amendments

##### *Customs Act 1901*

#### 1 Subsection 4(1)

Insert:

*Collector* has the meaning given by section 8.

*excise-equivalent warehouse licence* means a warehouse licence that authorises the warehousing of excise-equivalent goods or kinds of excise-equivalent goods, but does not include a warehouse licence that:

- (a) covers an outwards duty free shop, as defined in subsection 96A(1); or
- (b) covers an inwards duty free shop, as defined in subsection 96B(1); or
- (c) authorises the storage of goods to be supplied to aircraft or ships as aircraft's or ship's stores (within the meaning of those terms in section 130C).

#### 2 Subsection 78(1) (definition of *warehouse*)

Omit “the warehouse to which the licence relates”, substitute “a warehouse covered by the licence”.

#### 3 Subsection 79(1)

Omit “to use a place described in the licence for warehousing goods”, substitute “to warehouse goods at any place covered by the licence”.

#### 4 Subsections 79(2) and (3)

Repeal the subsections, substitute:

- (2) A warehouse licence may cover:
  - (a) if the licence is an excise-equivalent warehouse licence—one or more places; or
  - (b) otherwise—one place.

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- 1 (3) A warehouse licence may authorise, at one or more places covered  
2 by the licence, the warehousing of:  
3 (a) goods generally; or  
4 (b) goods included in a specified class or classes.
- 5 (4) A warehouse licence may authorise, at one or more places covered  
6 by the licence and in relation to goods warehoused at the place  
7 generally or goods warehoused at the place and included in a  
8 specified class, any of the following activities:  
9 (a) blending;  
10 (b) packaging;  
11 (c) processing;  
12 (d) manufacturing of excisable goods;  
13 (e) trading;  
14 (f) other activities specified in the licence.

## 15 5 Subsection 80(1)

16 Repeal the subsection, substitute:

- 17 (1) An application for a warehouse licence may be made to the  
18 Comptroller-General of Customs.
- 19 (1A) The application must:  
20 (a) be in writing; and  
21 (b) contain a description of each place proposed to be covered by  
22 the licence; and  
23 (c) specify for each such place the kinds of goods that would be  
24 warehoused in the place if it were a warehouse; and  
25 (d) set out the name and address of each person the  
26 Comptroller-General of Customs is required to consider for  
27 the purposes of paragraph 81(1)(a), (b), (c) or (d); and  
28 (e) set out such particulars of the matters that the  
29 Comptroller-General of Customs is required to consider for  
30 the purposes of paragraph 81(1)(e), (f) or (g) as will enable  
31 the adequate consideration of those matters; and  
32 (f) contain such other information as is prescribed; and  
33 (g) if the application is for a licence that would not be an  
34 excise-equivalent warehouse licence—be accompanied by  
35 the warehouse licence application charge.

36 Note: For paragraph (b), a licence that does not authorise the warehousing of  
37 excise-equivalent goods can only cover one place, see  
38 subsection 79(2).

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## 6 Paragraphs 81(1)(c) and (d)

Repeal the paragraphs, substitute:

(c) if the applicant is a company and the application describes only one place—any director, officer or shareholder of the company who would participate in the management or control of the warehouse is not a fit and proper person so to participate; or

(d) if the application describes only one place—an employee of the applicant who would participate in the management or control of the warehouse is not a fit and proper person so to participate; or

## 7 Paragraph 81(1)(e)

Omit “the physical security of the place in relation to which the licence is sought”, insert “if the application describes only one place—the physical security of the place”.

## 8 Paragraph 81(1)(f)

Omit “the plant and equipment that would be used in relation to goods in the place in relation to which the licence is sought”, substitute “if the application describes only one place—the plant and equipment that would be used in relation to goods in the place”.

## 9 Paragraph 81(1)(g)

Omit “the books of account or records that would be kept in relation to the place in relation to which the licence is sought”, substitute “if the application describes only one place—the books of account or records that would be kept in relation to the place”.

## 10 After subsection 81(1)

Insert:

(1A) If the application describes more than one place that is proposed to be a warehouse covered by the licence, the Comptroller-General of Customs must not grant a licence, in so far as it covers a particular place, if the Comptroller-General is of the opinion that if the place were to be a warehouse:

(a) where the applicant is a company—any director, officer or shareholder of the company who would participate in the management or control of the warehouse is not a fit and proper person so to participate; or

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- 1 (b) an employee of the applicant who would participate in the  
2 management or control of the warehouse is not a fit and  
3 proper person so to participate; or  
4 (c) the physical security of the place is not adequate having  
5 regard to:  
6 (i) the nature of the place; or  
7 (ii) the kinds and quantity of goods that would be kept in  
8 the place if it were a warehouse; or  
9 (iii) the procedures and methods that would be adopted by  
10 the applicant to ensure the security of goods in the  
11 warehouse; or  
12 (d) the plant and equipment that would be used in relation to  
13 goods at the warehouse are not suitable having regard to the  
14 nature of those goods and that place; or  
15 (e) the books of account or records that would be kept in relation  
16 to the warehouse would not be suitable to enable an officer of  
17 Customs adequately to audit those books or records.

## 11 At the end of Section 81A

18 Insert:

- 19 (3) Subject to subsections 79(2) and 81(1) and (1A), if the application  
20 describes more than one place the Comptroller-General of Customs  
21 may decide:  
22 (a) to grant a warehouse licence that covers any or all of the  
23 places described; or  
24 (b) not to grant a licence.  
25

## 12 Subsection 81B(1)

26 Repeal the subsection, substitute:

- 27 (1) On application by the holder of a warehouse licence the,  
28 Comptroller-General of Customs may, by written notice, vary the  
29 licence in one or more of the following ways:  
30 (a) by omitting one place covered by the licence and substituting  
31 another place;  
32 (b) by altering the description of a place covered by the licence;  
33 (c) if the licence is an excise-equivalent warehouse licence—by  
34 providing that the licence no longer covers one or more  
35 particular places, unless the effect of doing so is that no place  
36 would be covered by the licence;  
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(d) if the licence is an excise-equivalent warehouse licence—by providing that the licence covers additional places.

## 13 Paragraph 81B(2)(e)

Before “be accompanied”, insert “if the application is for variation of a warehouse licence that is not an excise-equivalent warehouse licence—”.

## 14 After subsection 81B(2)

Insert:

(2A) If the Comptroller-General of Customs varies a warehouse licence (the *first licence*) to cover an additional place also covered in another warehouse licence (the *second licence*) held by the same licence holder, the Comptroller-General must, by written notice given to the licence holder:

- (a) if the second licence covers a place other than the additional place—vary the second licence to no longer cover the additional place; or
- (b) in any other case—cancel the second licence.

## 15 Subsection 81B(4)

Omit “if, in his or her opinion”, substitute “so far as it would have the effect of the licence covering a place, if in the Comptroller-General’s opinion”.

## 16 Paragraph 81B(4)(a)

Omit “whose description is to be substituted, or of the place that would have the altered description,”.

## 17 Subsection 81B(5)

Omit “for the substitution of the description of a place in a warehouse licence if, in his or her opinion”, substitute “so far as it would have the effect of varying the warehouse licence to cover a new place (either by addition or substitution) if, in the Comptroller-General’s opinion”.

## 18 After subsection 81B(5)

Insert:

(5A) Subject to subsections 79(2) and 81B(4) and (5), if the applicant requests more than one variation be made to a licence, the

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1 Comptroller-General may make one or more of the variations  
2 requested by the licence.

## 3 **19 Subsections 82(1) and (2)**

4 Omit “the warehouse” (wherever occurring), substitute “a warehouse  
5 covered by the licence”.

## 6 **20 Paragraphs 82(4)(a) and (b)**

7 Omit “the warehouse”, substitute “any or all warehouses covered by the  
8 licence”.

## 9 **21 Subsection 83(1)**

10 Repeal the subsection, substitute:

11 (1) A warehouse licence comes into force on a date specified in the  
12 licence or, if no date is so specified, the date on which the licence  
13 is granted.

14 (1A) A warehouse licence that is not an excise-equivalent warehouse  
15 licence remains in force until:

16 (a) the licence is cancelled; or

17 (b) if the licence is not cancelled:

18 (i) if not renewed earlier—the end of the next 30 June  
19 following the grant of the licence; or

20 (ii) if renewed one or more times under section 84—the end  
21 of the 1 year period beginning the 1 July following the  
22 renewal.

23 (1B) An excise-equivalent warehouse licence remains in force until the  
24 licence is cancelled.

## 25 **22 Subsection 83(3)**

26 Omit “the former warehouse, the Comptroller-General of Customs must  
27 by notice”, substitute “one or more of the former warehouses, the  
28 Comptroller-General of Customs must, in respect of each former  
29 warehouse, by notice”.

## 30 **23 Paragraph 83(3)(c)**

31 After “which the”, insert “former”.

## 32 **24 Subsection 84(4)**

33 Repeal the subsection (not including the note), substitute:

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1 (4) A warehouse licence that has been renewed under this section may  
2 be further renewed.

3 **25 Subsection 85(1)**

4 Omit “A warehouse licence charge”, substitute “Subject to  
5 subsection (2A), a warehouse licence charge”.

6 **26 After subsection 85(2)**

7 Insert:

8 (2A) No warehouse licence charge is payable in respect of the grant of  
9 an excise-equivalent warehouse licence.

10 **27 Subsection 86(1)**

11 Omit “notice in accordance with this section to the holder of a  
12 warehouse licence if he or she”, substitute “a notice (a *licence*  
13 *suspension notice*) in accordance with this section to the holder of a  
14 warehouse licence if the Comptroller-General”.

15 **28 Paragraph 86(1)(a)**

16 Before “the physical security”, insert “if the licence covers only one  
17 warehouse—”.

18 **29 Paragraph 86(1)(b)**

19 Before “the plant”, insert “if the licence covers only one warehouse—”.

20 **30 Paragraph 86(1)(e)**

21 Omit “where the licence”, substitute “if the licence covers only one  
22 warehouse and”.

23 **31 Paragraph 86(1)(f)**

24 Before “an employee of”, insert “if the licence covers only one  
25 warehouse—”.

26 **32 Paragraph 86(1)(g)**

27 After “condition”, insert “, other than a condition that relates to at least  
28 one, but not all, of the warehouses covered by the licence,”.

29 **33 After paragraph 86(1)(h)**

30 Insert:

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- 1 or (i) if the licence is an excise-equivalent warehouse licence—the  
2 licence holder has not, for a period of at least 3 years,  
3 warehoused excise-equivalent goods at any warehouse  
4 covered by the licence; or  
5 (j) the Comptroller-General has reasonable grounds for  
6 believing that a ground mentioned in any of  
7 paragraphs 86(1AA)(a) to (f) exists in relation to a  
8 warehouse covered by the licence;

## 9 **34 After subsection 86(1)**

10 Insert:

- 11 (1AA) If a warehouse licence covers more than one warehouse, the  
12 Comptroller-General of Customs may give a notice (a *warehouse*  
13 *suspension notice*) in accordance with this section to the licence  
14 holder in relation to a warehouse covered by the licence if the  
15 Comptroller-General has reasonable grounds for believing that:  
16 (a) the physical security of the warehouse is no longer adequate  
17 having regard to the matters referred to in paragraph 81(1)(e);  
18 or  
19 (b) the plant and equipment used in the warehouse are such that  
20 the protection of the revenue in relation to goods in the  
21 warehouse is inadequate; or  
22 (c) where the licence is held by a company—a director, officer  
23 or shareholder of the company who participates in the  
24 management or control of the warehouse is not a fit and  
25 proper person so to participate; or  
26 (d) an employee of the holder of the licence, being an employee  
27 who participates in the management or control of the  
28 warehouse, is not a fit and proper person so to participate; or  
29 (e) a condition to which the licence is subject that relates to the  
30 warehouse has not been complied with; or  
31 (f) the licence holder has not, for a period of at least 3 years,  
32 warehoused excise-equivalent goods at the warehouse.

## 33 **35 Subsection 86(1A)**

34 After “(f),” insert “or (1AA)(c) or (d)”.

## 35 **36 Subsection 86(3)**

36 Omit “A notice”, substitute “A licence suspension notice”.

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## 37 After subsection 86(3)

Insert:

- (4) A warehouse suspension notice in relation to a warehouse that is given in accordance with subsection (1AA) to the holder of a warehouse licence:
- (a) must state that, if the licence holder wants the warehouse licence to continue to cover the warehouse, the licence holder may, within 7 days after the day on which the notice was served, give to the Comptroller-General of Customs at an address specified in the notice a written statement showing cause why the warehouse should continue to be covered by the licence; and
  - (b) may, if it appears to the Comptroller-General of Customs to be necessary to do so:
    - (i) for the protection of the revenue; or
    - (ii) for ensuring compliance with the Customs Acts, any other law of the Commonwealth prescribed by the regulations or a law of a State or Territory prescribed by the regulations;state that the licence is suspended in relation to the warehouse;
- and if the notice states that the licence is suspended in relation to the warehouse, the licence is suspended in relation to the warehouse on and from the service of the notice.

## 38 Subsection 86(5)

Omit “section”, substitute “subsection (3) or (4)”.

## 39 Subsections 86(6) and (7)

Omit “this section”, substitute “subsection (3) or (4) in relation to a warehouse”.

## 40 Subsection 87(1)

Repeal the subsection, substitute:

- (1) The Comptroller-General of Customs may cancel a warehouse licence if:
- (a) the Comptroller-General is satisfied in relation to the licence as to any of the matters mentioned in paragraphs 86(1)(a) to (j); or

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- 1 (b) but for subsection 87B(3), the Comptroller-General could  
2 vary a licence under subsection 87B(1) or would be required  
3 to vary a licence under subsection 87B(2); or  
4 (c) the Comptroller-General is satisfied on any other grounds  
5 that cancellation of the licence is necessary for the protection  
6 of the revenue or for the purpose of ensuring compliance  
7 with the Customs Acts, any other law of the Commonwealth  
8 prescribed by the regulations or a law of a State or Territory  
9 prescribed by the regulations.

## 10 **41 Paragraph 87(2)(b)**

11 Omit “the warehouse”, substitute “a warehouse covered by the licence”.

## 12 **42 Subsection 87(4)**

13 Omit “he or she must”, substitute “the Comptroller-General must”.

## 14 **43 Paragraph 87(4)(c)**

15 Repeal the paragraph, substitute:

- 16 (c) published in a newspaper or newspapers circulating in each  
17 locality in which a place that was a warehouse covered by the  
18 licence is situated;

## 19 **44 Subsection 87(4)**

20 Omit “the place that was the warehouse”, substitute “each place that  
21 was a warehouse covered by the licence (a *former warehouse*)”.

## 22 **45 Subparagraphs 87(4)(d)(i) and (ii)**

23 Omit “the warehouse”, substitute “a former warehouse”.

## 24 **46 Paragraph 87(4)(e)**

25 Omit “their goods in that place”, substitute “the goods”.

## 26 **47 Subsection 87(5)**

27 Repeal the subsection, substitute:

- 28 (5) If the Comptroller-General of Customs is satisfied that all the  
29 goods in a former warehouse are the property of the person who  
30 held the licence that covered the former warehouse, instead of  
31 publishing the notice in respect of the former warehouse as  
32 required by subsection (4) the Comptroller-General must ensure  
33 that the notice is:

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- 1 (a) served, either personally or by post, on the person; or  
2 (b) served personally on another person who, at the time of the  
3 cancellation of the licence, apparently participated in the  
4 management or control of the former warehouse.

5 Note: The Comptroller-General of Customs will still need to publish the  
6 notice as required by subsection (4) in relation to any former  
7 warehouses in respect of which they are not so satisfied.

## 8 **48 Subsection 87(6)**

9 After “(4)”, insert “or (5)”.

## 10 **49 After subsection 87A**

11 Insert:

## 12 **87B Variation of licence to remove warehouse**

- 13 (1) Subject to subsection (3), the Comptroller-General of Customs  
14 may vary a warehouse licence so the licence no longer covers a  
15 particular warehouse if:  
16 (a) the licence covers more than one warehouse; and  
17 (b) the Comptroller-General is satisfied as to any of the matters  
18 mentioned in paragraphs 86(1AA)(a) to (f) in relation to the  
19 particular warehouse.
- 20 (2) Subject to subsection (3), the Comptroller-General must vary a  
21 warehouse licence so the licence no longer covers a particular  
22 warehouse if the Comptroller-General receives a written notice  
23 from the licence holder requesting the Comptroller-General vary  
24 the licence to no longer cover the warehouse.
- 25 (3) The Comptroller-General must not vary a warehouse licence under  
26 subsection (1) or (2) if the variation would have the effect that the  
27 licence would no longer cover any warehouse.

28 Note: Paragraph 87(1)(b) provides for when a licence can be cancelled when  
29 it cannot be varied due to this subsection.

- 30 (4) The Comptroller-General must vary a licence under subsection (1)  
31 by written notice:  
32 (a) served, either personally or by post, on the licence holder; or  
33 (b) served personally on a person who, at the time of service,  
34 apparently participates in the management or control of one  
35 or more warehouses covered by the licence.

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- 1 (5) Subject to subsection (6), if the Comptroller-General of Customs  
2 varies a warehouse licence under this section, the  
3 Comptroller-General must, by notice:  
4 (a) published on the Department's website; and  
5 (b) published in the Gazette; and  
6 (c) published in a newspaper or newspapers that circulate in each  
7 locality in which each place that is no longer a warehouse as  
8 a result of the variation is situated;  
9 inform the owners of goods in each place that is no longer a  
10 warehouse as a result of the variation (a *former warehouse*):  
11 (d) that they are required, within a time specified in the notice or  
12 any further time allowed by the Comptroller-General of  
13 Customs, to:  
14 (i) pay to the Collector duty payable in respect of their  
15 goods in a former warehouse; or  
16 (ii) remove any of their goods warehoused in a former  
17 warehouse to another place in accordance with  
18 permission obtained from the Collector; and  
19 (e) that, if they do not comply with the requirements of the  
20 notice, the goods in the former warehouse will be sold.
- 21 (6) If the Comptroller-General of Customs is satisfied that all the  
22 goods in a former warehouse are the property of the person who  
23 held the licence that covered the former warehouse, instead of  
24 publishing the notice as required by subsection (5) in respect of the  
25 former warehouse, the Comptroller-General must ensure that the  
26 notice is:  
27 (a) served, either personally or by post, on the person; or  
28 (b) served personally on another person who, at the time of the  
29 variation of the licence, apparently participated in the  
30 management or control of the former warehouse.
- 31 Note: The Comptroller-General of Customs will still need to publish the  
32 notice as required by subsection (5) in relation to any former  
33 warehouses in respect of which they are not so satisfied.
- 34 (7) Where the owner of goods to which a notice under subsection (5)  
35 or (6) applies fails to comply with the requirements of the notice  
36 within the time specified in the notice or any further time allowed  
37 by the Comptroller-General of Customs, the goods may be sold by  
38 a Collector.
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1 **50 Section 88**

2 Omit “the warehouse shall”, substitute “a warehouse covered by the  
3 licence will”.

4 **51 Section 90**

5 Omit “shall”, substitute “must, at each warehouse covered by the  
6 licence”.

7 **52 Subsection 99(3)**

8 Omit “the warehouse”, substitute “a warehouse covered by the licence”.

9 **53 Subsection 101(1)**

10 Omit “the warehouse” (first occurring), substitute “a warehouse”.

11 **54 Subparagraph 105B(1)(d)(i)**

12 Omit “described in”, substitute “covered by”.

13 **55 Subparagraph 105B(1)(d)(ii)**

14 Omit “specified in”, substitute “covered by”.

15 **56 Subparagraph 105C(1)(d)(i)**

16 Omit “described in”, substitute “covered by”.

17 **57 Subparagraph 105C(1)(d)(ii)**

18 Omit “specified in”, substitute “covered by”.

19 **58 Paragraph 105E(a)**

20 Omit “described in”, substitute “covered by”.

21 **59 Paragraph 105E(b)**

22 Omit “specified in”, substitute “covered by”.

23 ***Excise Act 1901***

24 **60 Subsection 4(1) (definition of *approved place*)**

25 Repeal the definition, substitute:

26 *approved place* means:

27 (a) premises covered by a storage licence; or

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1 (b) premises, other than premises that are a factory, covered by a  
2 manufacturer licence.

3 **61 Subsection 4(1) (definition of *dealer licence*)**

4 Repeal the definition, substitute:

5 *dealer licence* has the meaning given by subsection 6C(5).

6 **62 Subsection 4(1) (paragraph (c) of the definition of *excise***  
7 ***place*)**

8 Omit “the premises specified in”, substitute “premises covered by”.

9 **63 Subsection 4(1) (definition of *Factory*)**

10 Omit “the premises”, substitute “premises”.

11 **64 Subsection 4(1) (definition of *licence*)**

12 Repeal the definition, substitute:

13 *licence* has the meaning given by subsection 6C(1).

14 **65 Subsection 4(1) (definition of *manufacturer licence*)**

15 Repeal the definition, substitute:

16 *manufacturer licence* has the meaning given by subsection 6C(2).

17 **66 Subsection 4(1) (definition of *producer licence*)**

18 Repeal the definition, substitute:

19 *producer licence* has the meaning given by subsection 6C(5).

20 **67 Subsection 4(1) (definition of *proprietor*)**

21 Omit “specifies”, substitute “covers”.

22 **68 Subsection 4(1) (definition of *storage licence*)**

23 Repeal the definition, substitute:

24 *storage licence* has the meaning given by subsection 6C(4).

25 **69 Before Division 1 of Part IV**

26 Insert:



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## 1 Division 1AA—Kinds of Licences

### 2 6C Kinds of licences

- 3 (1) Each of the following is a licence for the purposes of this Act:
- 4 (a) a manufacturer licence;
  - 5 (b) a storage licence;
  - 6 (c) a producer licence;
  - 7 (d) a dealer licence.

#### 8 *Manufacturer licence*

- 9 (2) A manufacturer licence is a licence granted under  
10 subsection 39A(1) that authorises the licence holder to do any of  
11 the following, subject to subsection (3):
- 12 (a) at one or more premises covered by the licence—  
13 manufacture kinds of excisable goods;
  - 14 (b) at each premises covered by the licence—keep and store  
15 kinds of excisable goods on which duty has not been paid.
- 16 (3) A manufacturer licence for the manufacture of tobacco goods can  
17 only cover one premises.

#### 18 *Storage licence*

- 19 (4) A storage licence is a licence granted under subsection 39A(1) that  
20 authorises the licence holder to do any of the following, at each  
21 premises covered by the licence:
- 22 (a) keep and store kinds of excisable goods on which duty has  
23 not been paid;
  - 24 (b) carry out other activities authorised by the licence.

#### 25 *Producer licence*

- 26 (5) A producer licence is a licence granted under subsection 39A(1)  
27 that authorises the licence holder to do any of the following, at the  
28 premises covered by the licence:
- 29 (a) produce tobacco seed, tobacco plant or tobacco leaf;
  - 30 (b) keep and store tobacco seed, tobacco plant and tobacco leaf.

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*Dealer licence*

(6) A dealer licence is a licence granted under subsection 39A(1) that authorises the licence holder to do any of the following at the premises covered by the licence:

- (a) deal in tobacco seed, tobacco plant and tobacco leaf;
- (b) keep and store tobacco seed, tobacco plant and tobacco leaf.

**70 Sections 27, 30, 31, 35 and 36**

Omit “specified in” (wherever occurring), substitute “covered by”.

**71 Paragraph 39(2)(c)**

Omit “(d),”.

**72 Paragraph 39(2)(c)**

After “and (f)”, insert “and 39A(2A)(a)”.

**73 Paragraph 39(2)(d)**

Omit “the premises”, substitute “each premises”.

**74 After paragraph 39(2)(d)**

Insert:

Note: Manufacturer licences that authorise the production of tobacco goods, producer licences and dealer licences can only cover a single premises.

**75 Paragraph 39(2)(f)**

Repeal the paragraph.

**76 Subsection 39A(1)**

After “may”, insert “, by written notice given to the applicant,”.

**77 After subsection 39A(1)**

Insert:

(1A) Without limiting subsection (1), if an application is made under section 39 for a licence in relation to 2 or more premises, the Collector may grant a licence under subsection (1) covering any or all of the premises.

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## 1 78 Paragraphs 39A(2)(d), (g), and (i)

2 Repeal the paragraphs.

## 3 79 At the end of subsection 39A(2)

4 Add:

5 ; or (n) the Collector is of an opinion mentioned in  
6 paragraph (2A)(a), (b) or (c) in relation to each of the  
7 premises described in the application.

## 8 80 After subsection 39A(2)

9 Insert:

- 10 (2A) Without limiting subsection (1) or (1A), but subject to  
11 subsection (3), the Collector may grant a licence under  
12 subsection (1) that does not cover particular premises that are  
13 described in the application, if, in the Collector's opinion:
- 14 (a) a natural person who would participate in the management or  
15 control of the premises is not a fit and proper person; or
  - 16 (b) in relation to an application for a manufacturer licence or  
17 storage licence—the physical security of the premises is not  
18 adequate having regard to:
    - 19 (i) the nature of the premises; or
    - 20 (ii) the kinds and quantity of goods that would be kept at  
21 the premises; or
    - 22 (iii) the procedures and methods that would be adopted by  
23 the applicant to ensure the security of goods at the  
24 premises; or
  - 25 (c) in relation to an application for a manufacturer licence or  
26 storage licence—the plant and equipment that would be used  
27 in relation to goods at the premises are not suitable having  
28 regard to the nature of those goods and the premises.

## 29 81 Subsection 39A(3)

30 Repeal the subsection, substitute:

- 31 (3) If the application is for a producer licence or dealer licence, the  
32 Collector must not:
- 33 (a) refuse under paragraph (2)(a), (b), (c) or (f) to grant the  
34 licence; or
  - 35 (b) refuse under paragraph (2)(n) to grant the licence on the  
36 ground mentioned in paragraph (2A)(a);

# EXPOSURE DRAFT

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1 unless the Collector is satisfied that doing so is necessary to protect  
2 the revenue.

3 **82 After subparagraph 39B(c)(i)**

4 Insert:

5 (ia) held a licence which has been varied to no longer cover  
6 one or more premises; or

7 **83 Subparagraph 39B(c)(ii)**

8 Omit “; and”, substitute “; or”.

9 **84 At the end of paragraph 39B(c)**

10 Add:

11 (iii) participated in the management or control of a company  
12 that has had its licence varied to no longer cover one or  
13 more premises; and

14 **85 After paragraph 39C(c)**

15 Insert:

16 (caa) whether the company held a licence which has been  
17 varied to no longer cover one or more premises; and

18 **86 Paragraphs 39D(1)(a), (d) and (g)**

19 Omit “the premises specified in” (wherever occurring), substitute “any  
20 of the premises covered by”.

21 **87 Paragraph 39D(1)(h)**

22 Omit “specified in”, substitute “covered by”.

23 **88 Paragraph 39D(1)(j)**

24 Omit “the premises specified in”, substitute “any of the premises  
25 covered by”.

26 **89 Subparagraph 39DA(3)(c)(ii)**

27 Omit “the premises”, substitute “any of the premises covered by the  
28 licence”.

29 **90 Subsection 39E(2)**

30 Repeal the subsection (including the examples), substitute:

# EXPOSURE DRAFT

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- 1 (2) A manufacturer licence authorising the manufacture of any tobacco  
2 goods, a dealer licence or a producer licence remains in force until:  
3 (a) it is cancelled; or  
4 (b) if the licence is not cancelled, the end of the period beginning  
5 when the licence is granted and ending the 30 September  
6 after the second anniversary of the day on which the licence  
7 is granted; or  
8 (c) if the licence is renewed under subsection 39F(5) one or  
9 more times—unless cancelled sooner, the end of the 3 year  
10 period that begins the day the licence would otherwise have  
11 ceased to be in force if the most recent renewal had not  
12 occurred.

13 Example 1: A manufacturer licence that authorises the manufacture of tobacco  
14 goods is granted on 17 September 2025. It ceases to be in force at the  
15 end of 30 September 2027.

16 Example 2: A producer licence is granted on 18 October 2025. It ceases to be in  
17 force at the end of 30 September 2028.

18 Example 3: A dealer licence is granted on 20 March 2026. It is renewed under  
19 subsection 39F(5) on or before 30 September 2028, and is renewed  
20 again on or before 30 September 2031. It ceases to be in force at the  
21 end of 30 September 2034.

- 22 (3) A storage licence or a manufacturer licence other than one  
23 described in subsection (2) remains in force until cancelled.

24 **91 Section 39F (at the end of the heading)**

25 Add “that cease to be in force after a period”.

26 **92 Subsection 39F(1)**

27 After “a licence”, insert “to which subsection 39E(2) applies”.

28 **93 Subsection 39F(7) (at the end of the definition of *expiry***  
29 ***day*)**

30 Omit “expire”, substitute “cease to be in force under  
31 paragraph 39E(2)(b) or (c)”.

32 **94 After section 39F**

33 Insert:

# EXPOSURE DRAFT

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## 1 Division 3A—Variation of licences to include additional 2 premises

### 3 39FA Application for variation

- 4 (1) A person who holds a licence that is:  
5 (a) a storage licence; or  
6 (b) a manufacturer licence other than a manufacturer licence that  
7 authorises the manufacture of tobacco goods;  
8 may apply to the Collector to vary the licence to cover additional  
9 premises.
- 10 (2) The application must:  
11 (a) be in a form (if any) approved by the CEO; and  
12 (b) set out the name and address of the licence holder; and  
13 (c) identify the licence to be varied; and  
14 (d) if the additional premises are covered by another licence or  
15 licences held by the licence holder—identify the other  
16 licence or licences; and  
17 (e) if the additional premises are not covered by another licence  
18 held by the licence holder:  
19 (i) set out the name and address of each person whom the  
20 Collector is required to consider for the purposes of  
21 paragraphs 39A(2)(b), (c), (e) and (f) and (2A)(a); and  
22 (ii) contain a description of the additional premises; and  
23 (iii) set out such particulars of the matters that the Collector  
24 is required to consider for the purposes of sections 39A,  
25 39B and 39C as will enable the Collector adequately to  
26 consider those matters; and  
27 (f) contain such other information as is prescribed.

### 28 39FB Effect of variation

- 29 (1) The Collector may, on application by the licence holder under  
30 section 39FA, by written notice, vary a licence to cover additional  
31 premises.
- 32 (2) If a licence (the *first licence*) is varied to cover premises also  
33 covered in another licence (the *second licence*) held by the licence  
34 holder, the Collector must, by written notice given to the licence  
35 holder:

# EXPOSURE DRAFT

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- 1 (a) if the second licence covers premises other than the  
2 additional premises—vary the second licence to no longer  
3 cover the additional premises; or  
4 (b) in any other case—cancel the second licence.

## 95 Paragraph 39G(1)(d)

5 Before “a natural person”, insert “if the licence covers only one  
6 premises—”.

## 96 Paragraphs 39G(1)(g) and (i)

8 After “storage licence”, insert “that covers only one premises”.

## 97 Paragraph 39G(1)(k)

10 After “licence”, insert “, other than a condition that relates only to  
11 particular premises,”.

## 98 At the end of subsection 39G(1)

13 Add:

- 14 ; or (o) the licence holder has not, for a period of at least 3 years,  
15 conducted any activities authorised by the licence at any  
16 premises covered by the licence; or  
17 (p) the Collector has reasonable grounds for believing that a  
18 ground referred to in any of paragraphs 39G(1A)(a) to (e)  
19 exists in relation to each premises covered by the licence.  
20

## 99 After subsection 39G(1)

21 Insert:

- 22 (1A) If the licence covers more than one premises, the Collector may  
23 suspend a licence in relation to particular premises if the Collector  
24 has reasonable grounds for believing that:  
25 (a) a natural person who participates in the management or  
26 control of the premises is not a fit and proper person; or  
27 (b) the physical security of the premises is no longer adequate  
28 having regard to:  
29 (i) the nature of the premises; or  
30 (ii) the kinds and quantity of goods kept at the premises; or  
31 (iii) the procedures and methods adopted to ensure the  
32 security of goods at the premises; or  
33

# EXPOSURE DRAFT

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- 1 (c) the plant and equipment used at the premises covered by the  
2 licence are such that the protection of the revenue in relation  
3 to goods at the premises is inadequate; or  
4 (d) the licence holder has not, for a period of at least 3 years,  
5 conducted any activities authorised by the licence at the  
6 premises; or  
7 (e) a condition of the licence relating to particular premises has  
8 been breached.

9 **100 Section 39H**

10 Omit “and (f)”, substitute “, (f) and (1A)(a)”.

11 **101 After subparagraph 39H(d)(i)**

12 Insert:

- 13 (ia) held a licence which has been varied to no longer cover  
14 one or more premises; or

15 **102 At the end of paragraph 39H(d)**

16 Add:

- 17 ; or (iia) participated in the management or control of a company  
18 that has had its licence varied to no longer cover one or  
19 more premises; and

20 **103 Subsection 39J(1)**

21 After “a licence”, insert “under subsection 39G(1) or (1A)”.

22 **104 Paragraph 39J(2)(b)**

23 Omit “the premises”, substitute “a particular premises”.

24 **105 Subsection 39J(3)**

25 Omit “The notice”, substitute “A notice given under subsection (1)  
26 relating to a suspension under subsection 39G(1)”.

27 **106 After subsection 39J(4)**

28 Insert:

29 (4A) A notice given under subsection (1) relating to a licence suspended  
30 under subsection 39G(1A):

- 31 (a) must state that, if the licence holder wants the licence to  
32 continue to cover the premises, the licence holder may,  
33 within 7 days after the day on which the notice was served,



# EXPOSURE DRAFT

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1 give to the Collector at an address specified in the notice a  
2 written statement showing cause why the premises should  
3 continue to be covered by the licence; and

4 (b) may, if it appears to the Collector to be necessary for the  
5 protection of the revenue or for ensuring compliance with the  
6 Excise Acts, state that the licence is suspended in relation to  
7 the premises.

8 (4B) If the notice states that the licence is suspended in relation to  
9 particular premises, then the licence is suspended in relation to the  
10 premises on and from the service of the notice.

## 11 **107 Subsection 39J(5)**

12 Repeal the subsection, substitute:

13 (5) The Collector may revoke a suspension at any time.

14 (6) The Collector must revoke a suspension made under  
15 subsection 39G(1) if the licence has not been cancelled within 28  
16 days after the day the Collector suspended the licence.

17 (7) The Collector must revoke a suspension made under  
18 subsection 39G(1A) if, within 28 days after the day the Collector  
19 made the suspension, the licence has not been varied to the effect  
20 of not covering the premises.

## 21 **108 Subsection 39K(1)**

22 After “is suspended”, insert “under subsection 31G(1)”.

## 23 **109 Paragraph 39K(1)(b)**

24 Omit “specified in”, substitute “covered by”.

## 25 **110 After subsection 39K(1)**

26 Insert:

27 (1A) During a period in which a licence is suspended under  
28 subsection 39G(1A), the licence holder must not, without  
29 permission under subsection (6), at premises in relation to which  
30 the licence was suspended:

31 (a) for a manufacturer licence—intentionally manufacture goods  
32 that are excisable goods, knowing, or being reckless as to  
33 whether, they are excisable goods; and

# EXPOSURE DRAFT

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1 (b) intentionally keep or store excisable goods at the premises  
2 specified in the licence, knowing, or being reckless as to  
3 whether, they are excisable goods.

4 Penalty: 2 years imprisonment or the greater of:

- 5 (a) 500 penalty units; and  
6 (b) 5 times the amount of duty that would be payable if the  
7 goods had been entered for home consumption on the penalty  
8 day.

9 **111 Subsection 39K(4)**

10 After “suspended”, insert “under subsection 39G(1)”.

11 **112 After subsection 39K(4)**

12 Insert:

- 13 (4A) During a period in which a licence is suspended under  
14 subsection 39GA(1), the licence holder must not, without  
15 permission under subsection (6), at premises in relation to which  
16 the licence was suspended:  
17 (a) for a manufacturer licence—manufacture excisable  
18 goods; and  
19 (b) keep or store excisable goods.

20 Penalty: 100 penalty units.

21 **113 Subsection 39K(5)**

22 Omit “subsection (4)”, substitute “subsections (4) and (4A)”.

23 **114 Subsection 39K(6)**

24 After “is suspended”, insert “under subsection 39G(1) or (1A)”.

25 **115 Paragraphs 39K(6)(a), (b) and (c)**

26 Omit “the premises specified in” (wherever occurring), substitute  
27 “premises covered by”.

28 **116 Paragraphs 39K(6)(d) and (e)**

29 Repeal the paragraphs, substitute:

- 30 (d) if the licence is suspended under subsection 39G(1):  
31 (i) by written notice to the owner of goods at premises  
32 covered by the licence, require the owner to remove the  
33 goods to another place approved by the Collector; and

# EXPOSURE DRAFT

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- 1 (ii) take such control of premises covered by the licence and  
2 of any goods at those premises as may be necessary for  
3 the protection of the revenue or for ensuring compliance  
4 with the Excise Acts; and  
5 (e) if the licence is suspended under 39G(1A):  
6 (i) by written notice to the owner of goods at premises in  
7 relation to which the licence is suspended, require the  
8 owner to remove the goods to another place approved  
9 by the Collector; and  
10 (ii) take such control of premises in relation to which the  
11 licence is suspended and of any goods at those premises  
12 as may be necessary for the protection of the revenue or  
13 for ensuring compliance with the Excise Acts; and

## 14 **117 Subsection 39L(1)**

15 Repeal the subsection, substitute:

- 16 (1) The Collector may cancel a licence if:  
17 (a) the Collector is entitled to suspend the licence under  
18 subsection 39G(1); or  
19 (b) but for subsection 39LA(3), the Collector could vary a  
20 licence under subsection 39LA(1) or would be required to  
21 vary a licence under subsection 39LA(2).

## 22 **118 Paragraph 39L(3)(b)**

23 Omit “the premises specified in”, substitute “any of the premises  
24 covered by”.

## 25 **119 After subsection 39L(8)**

26 Insert:

## 27 **39LA Variation of licence to remove premises**

- 28 (1) Subject to subsection (3), the Collector may vary a licence so the  
29 licence no longer covers a particular premises if:  
30 (a) the licence covers more than one premises; and  
31 (b) the Collector is entitled to suspend the licence in relation to  
32 that particular premises under subsection 39G(1A).  
33 (2) Subject to subsection (3), the Collector must vary a licence so the  
34 licence no longer covers a particular premises if the Collector  
35 receives a written notice from the licence holder requesting the

# EXPOSURE DRAFT

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- 1 Collector vary the licence to no longer cover the particular  
2 premises.
- 3 (3) The collector must not vary a licence under subsection (1) or (2) if  
4 the variation would have either of the following effects:  
5 (a) if the licence is a manufacturer licence—the licence would no  
6 longer cover a factory;  
7 (b) the licence would no longer cover any premises.
- 8 (4) The Collector must vary a licence under subsection (1) by written  
9 notice:  
10 (a) served, either personally or by post, on the licence holder; or  
11 (b) served personally on a person who, at the time of service,  
12 apparently participates in the management or control of  
13 premises covered by the licence.
- 14 (5) If the Collector so varies the licence, the Collector must, by written  
15 notice, inform an owner of excisable goods at the premises that  
16 will no longer be covered by the licence:  
17 (a) that the owner is required, within a time specified in the  
18 notice or any further time allowed by the Collector, to:  
19 (i) pay to the Collector duty payable in respect of the goods  
20 at the premises; or  
21 (ii) remove the goods at the premises to another place in  
22 accordance with permission obtained from the  
23 Collector; and  
24 (b) that, if the owner does not comply with the requirements of  
25 the notice, the goods will be sold or otherwise disposed of.
- 26 (6) The notice under subsection (5) must be:  
27 (a) served, either personally or by post, on the owner of the  
28 goods; or  
29 (b) for each premises no longer covered by the licence—served  
30 personally on a person who, at the time of the variation of the  
31 licence, apparently participated in the management or control  
32 of the premises no longer covered by the licence due to the  
33 variation.
- 34 (7) If the owner of goods in relation to which a notice under  
35 subsection (5) is served fails to comply with the requirements of  
36 the notice within the time specified in the notice or any further time  
37 allowed by the Collector, the Collector may sell, or otherwise  
38 dispose of, the goods.
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1 **120 Section 39M (heading)**

2 Omit “on cancellation etc. of licence”, substitute “**when licence has**  
3 **ceased to be in force or is varied**”.

4 **121 Subsection 39M(1)**

5 Omit “cancelled, or has expired and has not been renewed”, substitute  
6 “ceased to be in force”.

7 **122 Subsection 39M(1)**

8 Omit “the premises that were specified in”, substitute “any of the  
9 premises that were covered by”.

10 **123 Subsection 39M(1) (note)**

11 Repeal the note.

12 **124 After subsection 39M(1)**

13 Insert:

14 (2) If a licence has been varied to not cover a particular premises, a  
15 person must not, without permission, intentionally remove from the  
16 premises that are no longer covered by the licence any excisable  
17 goods on which duty has not been paid, knowing, or being reckless  
18 as to whether, the goods are excisable goods on which duty has not  
19 been paid.

20 Penalty: 2 years imprisonment or the greater of:

- 21 (a) 500 penalty units; and  
22 (b) 5 times the amount of duty that would be payable if the  
23 goods had been entered for home consumption on the penalty  
24 day.

25 **125 Subsection 39M(3)**

26 Omit “the premises that were specified in”, substitute “any of the  
27 premises that were covered by”.

28 **126 After subsection 39M(3)**

29 Insert:

30 (3A) If a licence has been varied to not cover a particular premises, a  
31 person must not, without permission, remove from the premises  
32 that are no longer covered by the licence any excisable goods on  
33 which the duty has not been paid.

# EXPOSURE DRAFT

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1 Penalty: 100 penalty units.

2 **127 Subsection 39M(4)**

3 Omit “subsection (3)”, substitute “subsections (3) and (3A)”.

4 **128 Section 39N (heading)**

5 Omit “on cancellation etc. of licence”, substitute “**when licence has**  
6 **ceased to be in force or is varied**”.

7 **129 Subsection 39N(1)**

8 Omit “cancelled, or has expired and has not been renewed,”, substitute  
9 “ceased to be in force”.

10 **130 Paragraph 39N(1)(a)**

11 Omit “the premises specified in”, substitute “any of the premises  
12 covered by”.

13 **131 After subsection 39N(1)**

14 Insert:

15 (1A) If a licence has been varied under subsection 39LA(1) to not cover  
16 particular premises, the Collector may cause:

17 (a) any excisable goods on which duty has not been paid that are  
18 at the premises; and

19 (b) any packages in which the goods are contained;  
20 to be removed to such other place as the Collector thinks fit.

21 **132 Subsection 39N(2)**

22 After “subsection (1)”, insert “or (1A)”.

23 **133 Section 39P**

24 Omit “the premises specified in”, substitute “any of the premises  
25 covered by”.

26 **134 Paragraphs 51(1)(a) and (b)**

27 Omit “the factory”, substitute “each factory covered by the licence”.

28 **135 Section 52**

29 Omit “his or her factory” (first occurring), substitute “a factory covered  
30 by the licence”.

# EXPOSURE DRAFT

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1 **136 Section 52**

2 Omit “his or her factory” (second occurring), substitute “such  
3 factories”.

4 **137 Section 53**

5 Omit “his or her factory” (first occurring), substitute “a factory covered  
6 by the licence”.

7 **138 Section 53**

8 Omit “his or her factory” (second occurring), substitute “such  
9 factories”.

10 **139 Subsection 76(1)**

11 Omit “his or her factory”, substitute “the factory covered by the  
12 licence”.

13 **140 Section 77E (heading)**

14 Omit “etc.”, substitute “**or is varied to no longer cover a particular  
15 brewery**”.

16 **141 Section 77E**

17 Omit “been cancelled, or has expired and has not been renewed,”,  
18 substitute “ceased to be in force or has been varied to no longer cover a  
19 particular brewery”.

20 **142 Section 77E**

21 Omit “the premises that constituted the brewery to which the licence  
22 related”, substitute “premises that constituted a brewery that are no  
23 longer covered by the licence due to the licence ceasing to be in force or  
24 being varied”.

25 **143 Section 77F (heading)**

26 Omit “**on cancellation etc. of licence**”, substitute “**when licence ceases  
27 to be in force or is varied**”.

28 **144 Subsection 77F(1)**

29 Repeal the subsection, substitute:

30 (1) If, one month after a brewery licence ceases to be in force or is  
31 varied to no longer cover a particular brewery, beer on which duty  
32 had not been paid remains at a place that is no longer covered by

# EXPOSURE DRAFT

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1 the licence, then the Collector may sell the beer and any containers  
2 and packages that contain the beer.

## 3 **145 Subsection 77F(3)**

4 Omit “after the expiration of the period referred to in subsection (1)”,  
5 substitute “one month after the licence ceases to be in force or is varied  
6 to no longer cover the brewery”.

## 7 **146 Paragraph 77HB(a)**

8 Omit “specified in”, substitute “covered by”.

## 9 **147 Subsection 86(3)**

10 Omit “specified in”, substitute “covered by”.

## 11 **148 Paragraph 116(1)(bc)**

12 Omit “specified in”, substitute “covered by”.

## 13 **Division 2—Application and transitional provisions**

### 14 **149 Expiry of licences**

15 (1) Subsection 83(1) of the *Customs Act 1901*, as amended by this  
16 Part, applies on and after the commencement of this item in  
17 relation to a warehouse licence granted:

- 18 (a) on or after the commencement of this item; or  
19 (b) before that commencement, if the licence has not ceased to  
20 be in force before that commencement.

21 (2) Sections 39E and 39F of the *Excise Act 1901*, as amended by this  
22 Part, apply on and after the commencement of this item in relation  
23 to a licence granted:

- 24 (a) on or after the commencement of this item; or  
25 (b) before that commencement, if the licence has not ceased to  
26 be in force before that commencement.

### 27 **150 Warehouse licence application charges and warehouse 28 licence charges**

29 (1) Section 80 of the *Customs Act 1901*, as amended by this Part,  
30 applies to an application for a warehouse licence made:

- 31 (a) on or after the commencement of this item; or



# EXPOSURE DRAFT

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- 1 (b) before that commencement if the application is not decided  
2 before that commencement.
- 3 (2) Section 85 of the *Customs Act 1901*, as amended by this Part,  
4 applies to the grant of a warehouse licence on or after the  
5 commencement of this item, regardless of when the licence was  
6 applied for.
- 7 (3) If:
- 8 (a) a person or partnership applied for an excise-equivalent  
9 warehouse licence (within the meaning of the *Customs Act*  
10 *1901* as amended by this Part) before the commencement of  
11 this item; and
- 12 (b) the licence is granted before, on or after that commencement;  
13 and
- 14 (c) the licence comes into force on or after 1 July 2024;  
15 then:
- 16 (d) the Commonwealth must refund to the person or partnership  
17 an amount equal to so much of any warehouse licence  
18 application charge as has been paid for the grant of the  
19 licence; and
- 20 (e) so much of any warehouse licence charge as has not been  
21 paid in respect of the grant of the licence before the  
22 commencement of this item is taken on and after that  
23 commencement to no longer be payable under section 85 of  
24 the *Customs Act 1901*; and
- 25 (f) the Commonwealth must refund to the person or partnership  
26 an amount equal to so much of any warehouse licence charge  
27 as has been paid for the grant of the licence.
- 28 (4) If:
- 29 (a) a person or partnership applied to renew an excise-equivalent  
30 warehouse licence (within the meaning of the *Customs Act*  
31 *1901* as amended by this Part) before the commencement of  
32 this item; and
- 33 (b) the licence is renewed before 1 July 2024; and
- 34 (c) but for the amendments of section 83 of the *Customs Act*  
35 *1901* made by this Part, the 12 month period mentioned in  
36 subsection 84(4) of that Act would have ended on 30 June  
37 2025;  
38 then:
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# EXPOSURE DRAFT

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- (d) so much of any warehouse licence charge as has not been paid in respect of the renewal before the commencement of this item is taken on and after that commencement to no longer be payable under section 85 of the *Customs Act 1901*; and
  - (e) the Commonwealth must refund to the person or partnership an amount equal to so much of any warehouse licence charge as has been paid for the renewal of the licence.

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1 **Part 2—Removing goods from licensed premises to**  
2 **other licensed premises**

3 *Customs Act 1901*

4 **151 Section 71E**

5 Omit “**Application for movement permission**”, substitute “**Movement**  
6 **permissions**”.

7 **152 Before subsection 71E(1)**

8 Insert:

9 *Applications for movement permissions*

10 **153 After subsection 71E(3)**

11 Insert:

12 *Directions to hold goods in place*

13 **154 After subsection 71E(3AA)**

14 Insert:

15 *Grant or refusal of movement permission by application*

16 **155 After subsection 71E(3AB)**

17 Insert:

18 *Grant of movement permission to excise-equivalent warehouse*  
19 *licence holders*

20 (3AC) The Comptroller-General of Customs may give permission in  
21 writing to a person who holds a licence that covers more than one  
22 warehouse to remove excise-equivalent goods from any warehouse  
23 covered by the licence to another warehouse covered by that or  
24 another licence that authorises goods of that kind to be kept at the  
25 other warehouse.

26 (3AD) If the Comptroller-General of Customs:

- 27 (a) grants an excise-equivalent warehouse licence under  
28 section 81A and the licence covers more than one warehouse;  
29 or

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1 (b) varies, under subsection 81B(1), an excise-equivalent  
2 warehouse licence that only covers one warehouse to cover  
3 more than one warehouse;  
4 the Comptroller-General must give permission in writing to the  
5 licence holder to remove excise-equivalent goods from any  
6 warehouse covered by the licence to another warehouse covered by  
7 that or another excise-equivalent warehouse licence that authorises  
8 goods of that kind to be kept at the other warehouse.

9 (3AE) A permission given under subsection (3AC) or (3AD) is subject to  
10 any conditions imposed on the licence under section 82.

11 *Effect of movement permission*

## 12 **156 Subsection 71E(3B)**

13 Repeal the subsection, substitute:

14 (3B) A permission given under paragraph (3AB)(c) or subsection (3AC)  
15 or (3AD) is, until revoked, authority for the person to whom the  
16 permission is given to move the goods to which the permission  
17 relates accordingly.

## 18 **157 Subsection 71E(4)**

19 Omit “subsection (3)”, substitute “paragraph (3AB)(c)”.

## 20 ***Excise Act 1901***

### 21 **158 Before subsection 61A(1)**

22 Insert:

23 *Permission to remove goods from and to specified places*

### 24 **159 After subsection 61A(1)**

25 Insert:

26 (1A) Subject to subsection (2AA), a Collector may give permission in  
27 writing to a person who holds a licence that covers more than one  
28 premises to remove goods that are subject to the CEO’s control  
29 from premises covered by the licence to other premises covered by  
30 that or another licence that authorises goods of that kind to be kept  
31 at the other premises.

32 (1B) Subject to subsection (2AA), if:

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- 1 (a) a Collector grants a licence under section 39A and the licence  
2 covers more than one premises; or  
3 (b) a Collector varies, under section 39FA, a licence that only  
4 covers one premises to cover more than one premises;  
5 the Collector must give permission in writing to the licence holder  
6 to remove goods that are subject to the CEO's control from  
7 premises covered by the licence to other premises covered by that  
8 or another licence that authorises goods of that kind to be kept at  
9 the other premises.
- 10 (1C) Until a permission under subsection (1A) or (1B) is revoked, the  
11 permission is authority for the licence holder to remove goods  
12 subject to the CEO's control accordingly.

## 13 **160 Subsection 61A(2AA)**

14 After "(1)", insert ", (1A), (1B)".

## 15 **161 Before subsection 61A(2A)**

16 Insert:

17 *Permission to deliver goods for exportation*

## 18 **162 After subsection 61A(2B)**

19 Insert:

20 *Certain permissions may be revoked*

21 (2C) A Collector may, by written notice given to the licence holder,  
22 revoke a permission under subsection (1), (1A) or (2A).

23 *Permission may be subject to conditions*

## 24 **163 Subsection 61A(3)**

25 After "(1)", insert ", (1A), (1B)".

26 *Contravening a condition of a permission*

## 27 **164 Section 61B**

28 Repeal the section.

# EXPOSURE DRAFT

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1 **Part 3—The Excise and Excise-Equivalent**  
2 **Warehouse Licences Register**

3 *Customs Act 1901*

4 **165 At the end of Part V**

5 Insert:

6 **102AB Disclosure of excise-equivalent warehouse licence**  
7 **information**

8 An officer of Customs may disclose information relating to  
9 excise-equivalent warehouse licences to a taxation officer for the  
10 purpose of enabling the Commissioner of Taxation to perform a  
11 function or exercise a power relating to the register established  
12 under subsection 40(1) of the *Excise Act 1901*.

13 *Excise Act 1901*

14 **166 Subsection 4(1)**

15 Insert:

16 *Excise and Excise-Equivalent Warehouse Licences Register*  
17 means the register established and maintained under  
18 subsection 40(1).

19 **167 At the end of Division 6 of Part IV**

20 Add:

21 **40 Register of excise and excise equivalent goods licences**

- 22 (1) The CEO must establish and maintain a register (the *Excise and*  
23 *Excise-Equivalent Warehouse Licences Register*) of licences of  
24 the following kinds:  
25 (a) a storage licence granted under subsection 39A(1) of this  
26 Act;  
27 (b) a manufacturer licence granted under subsection 39A(1) of  
28 this Act, other than a manufacturer licence that allows for the  
29 manufacture of tobacco products;

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(c) an excise-equivalent warehouse licence granted under section 79 of the *Customs Act 1901*.

- (2) If the CEO becomes aware that a licence has ceased to be in force, the CEO must remove that licence from the register.
- (3) The register must include each of the following in relation a licence of a kind mentioned in subsection (1):
  - (a) the name of the licence holder;
  - (b) if the licence holder has an Australian Business Number—the Australian Business Number;
  - (c) the name of the Act under which the licence was granted;
  - (d) any additional information that is prescribed by the regulations for the purposes of this paragraph.
- (4) The CEO must take reasonable steps to ensure the register is accurate and kept up-to-date.
- (5) The register must be made publicly available on a website maintained by the Australian Taxation Office.
- (6) The register is not a legislative instrument.

## **41 Evidentiary value of the Excise and Excise-Equivalent Warehouse Licences Register**

- (1) The CEO may issue a document containing the details of a matter taken from the Excise and Excise-Equivalent Warehouse Licences Register.
- (2) A document issued under subsection (1) is admissible in any proceedings as prima facie evidence of the matter.

## ***Taxation Administration Act 1953***

### **168 Subsection 355-50(1) in Schedule 1 (note 2)**

Repeal the note, substitute:

- Note 2: Examples of duties mentioned in paragraph (b) include:
- (a) the duty to make available information under sections 3C, 3E and 3H; and
  - (b) the duty to establish and maintain the Excise and Excise-Equivalent Warehouse Licences Register under subsection 40(1) of the *Excise Act 1901*.

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1 **Part 4—Removing licence requirements for certain**  
2 **producers of crude oil and condensate**

3 *Excise Tariff Act 1921*

4 **169 Subsection 3(1)**

5 Insert:

6 *exempt onshore condensate* means condensate that is included in  
7 exempt onshore oil and condensate.

8 *exempt onshore oil* means stabilised crude petroleum oil that is  
9 included in exempt onshore oil and condensate.

10 *exempt onshore oil and condensate* means:

- 11 (a) if a particular onshore field produces stabilised crude  
12 petroleum oil and condensate—stabilised crude petroleum oil  
13 and condensate produced from the field after 30 June 1987  
14 that is included in the first 4767.3 megalitres of stabilised  
15 crude petroleum oil and condensate produced from the field  
16 before, on or after 30 June 1987; or  
17 (b) if a particular onshore field produces stabilised crude  
18 petroleum oil but not condensate—stabilised crude petroleum  
19 oil produced from the field after 30 June 1987 that is  
20 included in the first 4767.3 megalitres of stabilised crude  
21 petroleum oil produced from the field before, on or after  
22 30 June 1987; or  
23 (c) if a particular onshore field produces condensate but not  
24 stabilised crude petroleum oil—condensate produced from  
25 the field after 30 June 1987 that is included in the first 4767.3  
26 megalitres of condensate produced from the field before, on  
27 or after 30 June 1987.

28 **170 Subsection 3(1)**

29 Repeal the following definitions:

- 30 (a) definition of *pre-threshold onshore condensate*;  
31 (b) definition of *pre-threshold onshore oil*;  
32 (c) definition of *pre-threshold onshore oil and condensate*.

33 **171 Subsection 3(1A)**

34 Repeal the subsection.

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1 **172 Schedule (at the end of the cell at table item 20, column**  
2 **headed “Description of goods”)**

3 Add:  
; and (c) exempt onshore oil

4 **173 Schedule (table subitem 20.3)**

5 Repeal the subitem.

6 **174 Schedule (at the end of the cell at table item 21, column**  
7 **headed “Description of goods”)**

8 Add:  
; and (d) exempt onshore condensate

9 **175 Schedule (table subitem 21.2)**

10 Repeal the subitem.

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