



Excise Tariff (Fuel Rates Amendments) Act 1997

No. 161, 1997



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**An Act to amend the *Excise Tariff Act 1921*, and for
related purposes**

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Excise Tariff (Fuel Rates Amendments) Act 1997

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An Act to amend the *Excise Tariff Act 1921*, and for related purposes

[Assented to 11 November 1997]

The Parliament of Australia enacts:

1 Short title

This Act may be cited as the *Excise Tariff (Fuel Rates
Amendments) Act 1997*.

2 Commencement

- (1) Subject to subsection (2), this Act commences on a day to be fixed
by Proclamation.

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- (2) If this Act does not commence within 6 months after the day on which it receives the Royal Assent, it commences on the first day after the end of that period.

3 Schedule(s)

Subject to section 2, each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

Schedule 1—Amendment of the Excise Tariff Act 1921

1 Subsection 3(1) (definition of *exempt onshore area*)

Repeal the definition.

2 Subsection 3(1) (definition of *exempt onshore field*)

Repeal the definition.

3 Subsection 3(1) (definition of *exempt onshore oil*)

Repeal the definition.

4 Subsection 3(1)

Insert:

marker means a chemical additive of a kind prescribed in the regulations made under section 5C to be a fuel marker.

5 Subsection 3(1)

Insert:

onshore field means a field:

- (a) that is prescribed by By-law; and
- (b) that consists of, or encompasses, a production area (within the meaning of section 5B), or 2 or more production areas, that:
 - (i) is in a State or Territory or inside the outer limits of the territorial sea of Australia; and
 - (ii) is not, and has not been, a prescribed source.

6 Subsection 3(1)

Insert:

pre-threshold onshore oil means stabilised crude petroleum oil produced after 30 June 1987 that is included in the first 4767.3 megalitres of stabilised crude petroleum oil produced from a particular onshore field.

7 After section 5B

Insert:

5C Regulations may prescribe fuel marker

Regulations may be made for the purposes of item 11 of the Schedule to:

- (a) prescribe a chemical additive as a fuel marker; and
- (b) provide for and in relation to the addition of the marker at or above a prescribed proportion to a product in a subitem of that item.

5D Petroleum products not to include chemical marker unless specified

A classification of products in a subitem of item 11 of the Schedule that is not described as containing at least the prescribed proportion of the marker is to be interpreted as a classification applicable only to products that:

- (a) do not contain the marker at all; or
- (b) contain the marker below the threshold proportion prescribed for the purposes of this section by the regulations.

8 Subsection 6G(1)

Omit “subsection (2) or (3)”, substitute “subsection (2)”.

9 Subsection 6G(1) (paragraph (a) of the definition of *Blending rate*)

Omit “paragraph 11(A)(3) or 11(C)(2)”, substitute “subitem 11(H) (other than subparagraph 11(H)(2)(d)) or subitem 11J (other than subparagraph 11(J)(2)(c))”.

10 Subsection 6G(1) (paragraph (a) of the definition of *Blending rate*)

Omit “subparagraph 11(A)(3)(b)”, substitute “subparagraph 11(H)(2)(b)”.

11 Subsection 6G(1) (paragraph (b) of the definition of *Blending rate*)

Omit “paragraph 11(E)(2)”, substitute “subparagraph 11(C)(2)(a)”.

12 Subsection 6G(2)

Omit “subparagraph 11(A)(3)(b) or (c)”, substitute “subparagraph 11(H)(2)(b) or (c)”.

13 Subsection 6G(2) (definition of *Gasoline rate*)

Omit “subparagraph 11(A)(3)(b) or (c)”, substitute “subparagraph 11(H)(2)(b) or (c)”.

14 Subsection 6G(3)

Repeal the subsection.

15 Items 11 and 12 of the Schedule

Repeal the items, substitute:

- 11 Gasoline and other oils having a flash point of less than 23 degrees Celsius when tested in an Abel Pensky (closed test) apparatus, diesel fuels, fuel oil, heating oil, kerosenes, mineral turpentine, condensate and stabilised crude petroleum oil (being condensate or stabilised crude oil for use otherwise than in the recovery, production, transportation or refining of stabilised crude oil or condensate), topped crude petroleum oil, other refined or partly refined liquid petroleum products other than lubricants (including lubricant base oils), hydraulic oils, transformer oils or bitumen, coal tar and coke oven distillates, aromatic hydrocarbons and light oils consisting principally of aromatic hydrocarbons (not being petroleum or shale products), suitable for use as gasoline substitutes and having a flash point of less than 23 degrees Celsius when tested in an Abel Pensky (closed test) apparatus

(A) Kerosene for use as a fuel in aircraft \$0.01785/L

(B)	Heating oil and kerosenes other than kerosene falling within subitem (A)	
(1)	In packages not exceeding 210 litres	
(a)	for use as a fuel in an internal combustion engine	\$0.34697/L
(b)	for use as a fuel otherwise than in an internal combustion engine	\$0.07200/L
(c)	for other use	Free
(2)	Other	
(a)	for use as a fuel in an internal combustion engine	\$0.34697/L
(b)	containing at least the prescribed proportion of the marker for use as a fuel otherwise than in an internal combustion engine	\$0.07200/L
(c)	for other use containing at least the prescribed proportion of the marker	Free
(C)	Automotive diesel fuel, industrial diesel fuel and marine diesel fuel	
(1)	In packages not exceeding 210 litres	
(a)	for use as a fuel	\$0.34697/L
(b)	for other use	Free
(2)	Other	
(a)	for use as a fuel	\$0.34697/L
(b)	for other use containing at least the prescribed proportion of the marker	Free
(D)	Fuel oil having the characteristics set out in subsection 3(4)	\$0.07200/L

(E)	Condensate for use otherwise than as a petroleum refinery feedstock at a factory specified in a licence granted pursuant to section 34 of the <i>Excise Act 1901</i>	
	(1) for use as a fuel in an internal combustion engine	\$0.34697/L
	(2) containing at least the prescribed proportion of the marker for use as a fuel otherwise than in an internal combustion engine	\$0.07200/L
	(3) for other use containing at least the prescribed proportion of the marker	Free
(F)	Stabilised crude petroleum oil for use otherwise than as a petroleum refinery feedstock at a factory specified in a licence granted pursuant to section 34 of the <i>Excise Act 1901</i>	
	(1) for use as a fuel in an internal combustion engine	\$0.34697/L
	(2) containing at least the prescribed proportion of the marker for use as a fuel otherwise than in an internal combustion engine	\$0.07200/L
	(3) for other use containing at least the prescribed proportion of the marker	Free
(G)	Topped crude petroleum oil	
	(1) for use as a petroleum refinery feedstock at a factory specified in a licence granted pursuant to section 34 of the <i>Excise Act 1901</i>	Free
	(2) for use as a fuel in an internal combustion engine	\$0.34697/L
	(3) containing at least the prescribed proportion of the marker for use as a fuel otherwise than in an internal combustion engine	\$0.07200/L
	(4) for other use containing at least the prescribed proportion of the marker	Free

(H) Gasoline and other petroleum or shale spirit having a flash point of less than 23 degrees Celsius when tested in an Abel Pensky (closed test) apparatus, not being goods falling within subitem 17(B), mineral turpentine		
(1)	In packages not exceeding 210 litres	
(a)	for use as a fuel in aircraft	\$0.18003/L
(b)	for use as a fuel otherwise than in aircraft having a lead content exceeding 13 milligrams per litre	\$0.36872/L
(c)	for use as a fuel otherwise than in aircraft having a lead content not exceeding 13 milligrams per litre	\$0.34697/L
(d)	for other use	Free
(2)	Other	
(a)	for use as a fuel in aircraft	\$0.18003/L
(b)	for use as a fuel otherwise than in aircraft having a lead content exceeding 13 milligrams per litre	\$0.36872/L
(c)	for use as a fuel otherwise than in aircraft having a lead content not exceeding 13 milligrams per litre	\$0.34697/L
(d)	for other use containing at least the prescribed proportion of the marker	Free

(1)	Other refined or partly refined petroleum products other than lubricants (including lubricant base oils), hydraulic oils, transformer oils or bitumen.		
	(1)	Recycled petroleum products	
paid,	(a)	Diesel fuel, and gasoline, on which customs or excise duty has been recovered by a recycling process not being a process of refining	Free
	(b)	other	
	(i)	containing at least the prescribed proportion of the marker for use otherwise than as a fuel in an internal combustion engine	Free
	(ii)	other	\$0.34697/L
	(2)	Other in packages not exceeding 210 litres	
	(a)	for use as a fuel in an internal combustion engine	\$0.34697/L
	(b)	for use as a fuel otherwise than in an internal combustion engine	\$0.07200/L
	(c)	for other use	Free
	(3)	Other	
	(a)	for use as a fuel in an internal combustion engine	\$0.34697/L
	(b)	containing at least the prescribed proportion of marker for use as a fuel otherwise than in an internal combustion engine	\$0.07200/L
	(c)	for other use containing at least the prescribed proportion of the marker	Free

(J)	Coal tar and coke oven distillates, aromatic hydrocarbons and light oils consisting principally of aromatic hydrocarbons (not being petroleum or shale products), suitable for use as gasoline substitutes and have a flash point of less than 23 degrees Celsius when tested in an Abel Pensky (closed test) apparatus	
(1)	In packages not exceeding 210 litres	
(a)	for use as a fuel having a lead content exceeding 13 milligrams per litre	\$0.36872/L
(b)	for use as a fuel having a lead content not exceeding 13 milligrams per litre	\$0.34697/L
(c)	for other use	Free
(2)	Other	
(a)	for use as a fuel having a lead content exceeding 13 milligrams per litre	\$0.36872/L
(b)	for use as a fuel having a lead content not exceeding 13 milligrams per litre	\$0.34697/L
(c)	for other use containing at least the prescribed proportion of the marker	Free
12	Excisable blended petroleum product	The amount of duty worked out in accordance with section 6G

16 Subitem 17(A) of the Schedule

Omit all the words of the subitem before paragraph (1) of the subitem, substitute:

- (A) Stabilised crude petroleum oil, (other than stabilised crude petroleum oil produced from a Resource Rent Tax area and exempt offshore oil)

17 After paragraph (1A) of subitem 17(A) of the Schedule

Insert:

(1B) Pre-threshold onshore oil Free

18 After subitem 17(A) of the Schedule

Insert:

(B) Condensate produced in a State or Territory or Free
inside the outer limits of the territorial sea of
Australia other than condensate produced from a
prescribed source

19 Application clause

This Act applies to all goods falling to item 11, 12 or 17 of the Schedule to the *Excise Tariff Act 1921* that are entered or taken to be entered for home consumption within the meaning of the *Excise Act 1901* on or after the day on which this Act commences.

*[Minister's second reading speech made in—
House of Representatives on 25 June 1997
Senate on 1 October 1997]*

(96/97)