



Customs Tariff (Fuel Rates Amendments) Act 1997

No. 162, 1997



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**An Act to amend the *Customs Tariff Act 1995*, and
for related purposes**

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Customs Tariff (Fuel Rates Amendments) Act 1997

No. 162, 1997

An Act to amend the *Customs Tariff Act 1995*, and for related purposes

[Assented to 11 November 1997]

The Parliament of Australia enacts:

1 Short title

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

2 Commencement

This Act commences on the commencement of the *Excise Tariff
(Fuel Rates Amendments) Act 1997*.

3 Schedule(s)

Each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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 Customs Tariff Act 1995

1 Subsection 3(1)

Insert:

marker, in relation to goods falling to Chapter 27 of Schedule 3 to this Act, means a chemical additive of a kind prescribed in the regulations made under section 5C of the *Excise Tariff Act 1921* to be a fuel marker for the purposes of that Tariff.

2 Subsection 19(1) (table)

Omit the table, substitute:

TABLE

| Column 1 Customs subheading | Column 2 Excise item | Column 1 Customs subheading | Column 2 Excise item |
|-----------------------------------|----------------------------|-----------------------------------|----------------------------|
| 2203.00.10 | 1(C) | 2707.30.91 | 11(J)(2)(a) |
| 2206.00.11 | 2(O) | 2707.30.99 | 11(J)(2)(b) |
| 2206.00.12 | 2(H)(1) | 2707.50.29 | 11(J)(2)(b) |
| 2207.10.00 | 2(O) | 2707.50.91 | 11(J)(2)(a) |
| 2208.20.10 | 2(A) | 2707.50.99 | 11(J)(2)(b) |
| 2208.20.90 | 2(H)(1) | 2709.00.22 | 11(E)(2) |
| 2208.30.00 | 2(D) | 2709.00.29 | 11(E)(1) |
| 2208.40.00 | 2(F) | 2709.00.92 | 11(F)(2) |
| 2208.50.00 | 2(H)(1) | 2709.00.99 | 11(F)(1) |
| 2208.60.00 | 2(H)(1) | 2710.00.14 | 11(G)(3) |
| 2208.70.00 | 2(H)(1) | 2710.00.15 | 11(G)(2) |
| 2208.90.00 | 2(H)(1) | 2710.00.29 | 11(C)(2)(a) |
| 2402.10.00 | 7 | 2710.00.33 | 11(B)(1)(b) |
| 2402.20.00 | 8 | 2710.00.34 | 11(B)(2)(b) |
| 2403.10.00 | 8 | 2710.00.39 | 11(B)(2)(a) |
| 2403.99.20 | 9 | 2710.00.40 | 11(A) |
| 2403.99.90 | 6 | 2710.00.56 | 11(H)(2)(a) |
| 2707.10.19 | 11(J)(2)(b) | 2710.00.57 | 11(H)(2)(c) |
| 2707.10.91 | 11(J)(2)(a) | 2710.00.58 | 11(H)(2)(b) |
| 2707.10.99 | 11(J)(2)(b) | 2710.00.60 | 11(D) |
| 2707.20.19 | 11(J)(2)(b) | 2710.00.83 | 11(I)(2)(b) |

| Column 1 | Column 2 | Column 1 | Column 2 |
|--------------------|-------------|--------------------|-------------|
| Customs subheading | Excise item | Customs subheading | Excise item |
| 2707.20.91 | 11(J)(2)(a) | 2710.00.84 | 11(I)(3)(b) |
| 2707.20.99 | 11(J)(2)(b) | 2710.00.89 | 11(I)(3)(a) |
| 2707.30.19 | 11(J)(2)(b) | | |

3 The heading “Additional Note.” and Additional Note 1 to Chapter 27 in Schedule 3

Omit the heading and the Additional Note, substitute:

Additional Notes.

1. - For the purposes of 2710.00.60, the physical characteristics of fuel oil are:
 - (a) a density equal to or greater than 920.0 kg/m³ at 15 °C as determined by either ASTM D1298 or ASTM D4052; and
 - (b) a carbon residue, on the whole sample, of at least 2.0% mass as determined by ASTM D189 (Conradson Carbon Residue) or by ASTM D4530 (Carbon Residue-Micro Method); and
 - (c) a minimum kinematic viscosity of 10 centistokes (mm² per second) at 50 °C as determined by ASTM D445.
2. - For the purposes of 2707, 2709 and 2710, the proportion of the marker is the proportion prescribed by regulations made under section 5C of the *Excise Tariff Act 1921* for the purposes of that Tariff.

4 Subheadings 2707.10.00 to 2707.30.00 in Schedule 3

Omit the subheadings, substitute:

| | | |
|------------|---|------|
| 2707.10 | -Benzole: | |
| 2707.10.1 | ---For use otherwise than as a fuel: | |
| 2707.10.11 | ----In packages not exceeding 210 L | Free |
| 2707.10.12 | ----Other and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter | Free |

Amendment of the Customs Tariff Act 1995 **Schedule 1**

| | | |
|------------|---|--|
| 2707.10.19 | ----Other | \$0.34697/L NZ:\$0.34697/L PNG:\$0.34697/L FI:\$0.34697/L DC:\$0.34697/L |
| 2707.10.9 | ---Other: | |
| 2707.10.91 | ----Having a lead content exceeding 13 mg/L | \$0.36872/L NZ:\$0.36872/L PNG:\$0.36872/L FI:\$0.36872/L DC:\$0.36872/L |
| 2707.10.99 | ----Other | \$0.34697/L NZ:\$0.34697/L PNG:\$0.34697/L FI:\$0.34697/L DC:\$0.34697/L |
| 2707.20 | -Toluole: | |
| 2707.20.1 | ---For use otherwise than as a fuel: | |
| 2707.20.11 | ----In packages not exceeding 210 L | Free |
| 2707.20.12 | ----Other and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter | Free |
| 2707.20.19 | ----Other | \$0.34697/L NZ:\$0.34697/L PNG:\$0.34697/L FI:\$0.34697/L DC:\$0.34697/L |
| 2707.20.9 | ---Other: | |
| 2707.20.91 | ----Having a lead content exceeding 13 mg/L | \$0.36872/L NZ:\$0.36872/L PNG:\$0.36872/L FI:\$0.36872/L DC:\$0.36872/L |
| 2707.20.99 | ----Other | \$0.34697/L NZ:\$0.34697/L PNG:\$0.34697/L FI:\$0.34697/L DC:\$0.34697/L |
| 2707.30 | -Xylole: | |
| 2707.30.1 | ---For use otherwise than as a fuel: | |
| 2707.30.11 | ----In packages not exceeding 210 L | Free |

Schedule 1 Amendment of the Customs Tariff Act 1995

| | | |
|------------|---|--|
| 2707.30.12 | ----Other and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter | Free |
| 2707.30.19 | ----Other | \$0.34697/L NZ:\$0.34697/L PNG:\$0.34697/L FI:\$0.34697/L DC:\$0.34697/L |
| 2707.30.9 | ---Other: | |
| 2707.30.91 | ----Having a lead content exceeding 13 mg/L | \$0.36872/L NZ:\$0.36872/L PNG:\$0.36872/L FI:\$0.36872/L DC:\$0.36872/L |
| 2707.30.99 | ----Other | \$0.34697/L NZ:\$0.34697/L PNG:\$0.34697/L FI:\$0.34697/L DC:\$0.34697/L |

5 Subheadings 2707.50.1 to 2707.50.90 in Schedule 3

Omit the subheadings, substitute:

| | | |
|------------|---|--|
| 2707.50.2 | ---For use otherwise than as a fuel: | |
| 2707.50.21 | ----In packages not exceeding 210 L | Free |
| 2707.50.22 | ----Other and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter | Free |
| 2707.50.29 | ----Other | \$0.34697/L NZ:\$0.34697/L PNG:\$0.34697/L FI:\$0.34697/L DC:\$0.34697/L |
| 2707.50.9 | ---Other: | |
| 2707.50.91 | ----Having a lead content exceeding 13 mg/L | \$0.36872/L NZ:\$0.36872/L PNG:\$0.36872/L FI:\$0.36872/L DC:\$0.36872/L |

| | | |
|------------|-----------|--|
| 2707.50.99 | ----Other | \$0.34697/L NZ:\$0.34697/L PNG:\$0.34697/L FI:\$0.34697/L DC:\$0.34697/L |
|------------|-----------|--|

6 Heading 2709.00.00 in Schedule 3

Omit the heading, substitute:

| | | |
|------------|---|--|
| 2709 | PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE: | |
| 2709.00.10 | ---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 |
| 2709.00.2 | ---Petroleum condensate: | |
| 2709.00.21 | ----For use otherwise than as a fuel and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter | Free |
| 2709.00.22 | ----For use as a fuel otherwise than in an internal combustion engine and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter | \$0.07200/L NZ:\$0.07200/L PNG:\$0.07200/L FI:\$0.07200/L DC:\$0.07200/L |
| 2709.00.29 | ----Other | \$0.34697/L NZ:\$0.34697/L PNG:\$0.34697/L FI:\$0.34697/L DC:\$0.34697/L |
| 2709.00.9 | ---Other: | |
| 2709.00.91 | ----For use otherwise than as a fuel and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter | Free |
| 2709.00.92 | ----For use as a fuel otherwise than in an internal combustion engine and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter | \$0.07200/L NZ:\$0.07200/L PNG:\$0.07200/L FI:\$0.07200/L DC:\$0.07200/L |

| | | |
|------------|-----------|--|
| 2709.00.99 | ----Other | \$0.34697/L NZ:\$0.34697/L PNG:\$0.34697/L FI:\$0.34697/L DC:\$0.34697/L |
|------------|-----------|--|

7 Subheadings 2710.00.1 to 2710.00.90 in Schedule 3

Omit the subheadings, substitute:

| | | |
|------------|---|--|
| 2710.00.1 | ---Crudes, topped or enriched: | |
| 2710.00.11 | ----Goods, as follows: | Free |
| | (a) enriched crudes; | |
| | (b) topped crudes 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> | |
| 2710.00.13 | ----For use otherwise than as a fuel and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter | Free |
| 2710.00.14 | ----For use as a fuel otherwise than in an internal combustion engine and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter | \$0.07200/L NZ:\$0.07200/L PNG:\$0.07200/L FI:\$0.07200/L DC:\$0.07200/L |
| 2710.00.15 | ----Other | \$0.34697/L NZ:\$0.34697/L PNG:\$0.34697/L FI:\$0.34697/L DC:\$0.34697/L |
| 2710.00.2 | ---Goods, as follows: | |
| | (a) automotive diesel oil; | |
| | (b) industrial diesel fuel; | |
| | (c) marine diesel fuel: | |
| 2710.00.21 | ----For use otherwise than as a fuel and in packages not exceeding 210 L | Free |
| 2710.00.22 | ----For use otherwise than as a fuel and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter | Free |

| | | |
|------------|---|--|
| 2710.00.29 | ----Other | \$0.34697/L NZ:\$0.34697/L PNG:\$0.34697/L FI:\$0.34697/L DC:\$0.34697/L |
| 2710.00.3 | ---Goods, as follows: (a) heating oil; (b) lighting kerosene; (c) power kerosene: | |
| 2710.00.31 | ----For use otherwise than as a fuel and in packages not exceeding 210 L | Free |
| 2710.00.32 | ----For use otherwise than as a fuel and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter | Free |
| 2710.00.33 | ----For use as a fuel otherwise than in an internal combustion engine and in packages not exceeding 210 L | \$0.07200/L NZ:\$0.07200/L PNG:\$0.07200/L FI:\$0.07200/L DC:\$0.07200/L |
| 2710.00.34 | ----For use as a fuel otherwise than in an internal combustion engine and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter | \$0.07200/L NZ:\$0.07200/L PNG:\$0.07200/L FI:\$0.07200/L DC:\$0.07200/L |
| 2710.00.39 | ----Other | \$0.34697/L NZ:\$0.34697/L PNG:\$0.34697/L FI:\$0.34697/L DC:\$0.34697/L |
| 2710.00.40 | ---Kerosene for use as a fuel in aircraft | \$0.01785/L NZ:\$0.01785/L PNG:\$0.01785/L FI:\$0.01785/L DC:\$0.01785/L |
| 2710.00.5 | ---Gasoline and other petroleum or shale spirit having a flash point of less than 23 °C when tested in an Abel Pensky (closed test) apparatus; mineral turpentine: | |

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| | | |
|------------|--|--|
| 2710.00.54 | ----For use otherwise than as a fuel and in packages not exceeding 210 L | Free |
| 2710.00.55 | ----For use otherwise than as a fuel and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter | Free |
| 2710.00.56 | ----For use as a fuel in aircraft | \$0.18003/L NZ:\$0.18003/L PNG:\$0.18003/L FI:\$0.18003/L DC:\$0.18003/L |
| 2710.00.57 | ----For use as a fuel and having a lead content not exceeding 13 mg/L, NSA | \$0.34697/L NZ:\$0.34697/L PNG:\$0.34697/L FI:\$0.34697/L DC:\$0.34697/L |
| 2710.00.59 | ----Other | \$0.36872/L NZ:\$0.36872/L PNG:\$0.36872/L FI:\$0.36872/L DC:\$0.36872/L |
| 2710.00.60 | ---Fuel oil having the characteristics as defined in Additional Note 1 to this Chapter | \$0.07200/L NZ: \$0.07200/L PNG: \$0.07200/L FI: \$0.07200/L DC: \$0.07200/L |
| 2710.00.8 | ---Other refined or partly refined petroleum products other than lubricants (including lubricant base oils), hydraulic oils, transformer oils and bitumen: | |
| 2710.00.81 | ----For use otherwise than as a fuel and in packages not exceeding 210 L | Free |
| 2710.00.82 | ----For use otherwise than as a fuel and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter | Free |

| | | |
|------------|---|--|
| 2710.00.83 | ----In packages not exceeding 210 L for use as a fuel otherwise than in an internal combustion engine | \$0.07200/L NZ:\$0.07200/L PNG:\$0.07200/L FI:\$0.07200/L DC:\$0.07200/L |
| 2710.00.84 | ----For use as a fuel otherwise than in an internal combustion engine and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter | \$0.07200/L NZ:\$0.07200/L PNG:\$0.07200/L FI:\$0.07200/L DC:\$0.07200/L |
| 2710.00.89 | ----Other | \$0.34697/L NZ:\$0.34697/L PNG:\$0.34697/L FI:\$0.34697/L DC:\$0.34697/L |
| 2710.00.90 | ---Other | Free |

8 Application clause

This Act applies to all goods falling to a classification in subheading 2707, 2709 or 2710 of Schedule 3 to the *Customs Tariff Act 1995* that are:

- (a) entered for home consumption under section 71A of the *Customs Act 1901*; or
- (b) delivered into home consumption in accordance with a permission granted under section 69 of that Act; or
- (c) taken into home consumption in accordance with a permission granted under section 77D of that Act;

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]*

(95/97)

I HEREBY CERTIFY that this Bill originated in the House of Representatives and has been finally passed by the Senate and the House of Representatives.

Clerk of the House of Representatives

IN THE NAME OF HER MAJESTY, I assent to this Act.

Governor-General
1997

(95/97)