



Clean Energy (Customs Tariff Amendment) Act 2011

No. 155, 2011

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

Note: An electronic version of this Act is available in ComLaw (<http://www.comlaw.gov.au/>)

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Clean Energy (Customs Tariff Amendment) Act 2011

No. 155, 2011

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

[Assented to 4 December 2011]

The Parliament of Australia enacts:

1 Short title

This Act may be cited as the *Clean Energy (Customs Tariff
Amendment) Act 2011*.

2 Commencement

- (1) Each provision of this Act 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
Provision(s)	Commencement	Date/Details
1. Sections 1 to 3 and anything in this Act not elsewhere covered by this table	The day this Act receives the Royal Assent.	4 December 2011
2. Schedule 1, Part 1	1 July 2012. However, the provision(s) do not commence at all if section 3 of the <i>Clean Energy Act 2011</i> does not commence on or before 1 July 2012.	1 July 2012
3. Schedule 1, Part 2	At the same time as Schedule 2 to the <i>Clean Energy (Excise Tariff Legislation Amendment) Act 2011</i> commences.	1 July 2012

Note: This table relates only to the provisions of this Act as originally enacted.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

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

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Each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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

Part 1—Rates of duty on 1 July 2012

Division 1—Gasoline for use as fuel in aircraft

1 Schedule 3 (subheading 2710.12.61, column 3)

Omit “\$0.03556/L” (wherever occurring), substitute “\$0.08616/L”.

2 Schedule 3 (subheading 2710.91.61, column 3)

Omit “\$0.03556/L” (wherever occurring), substitute “\$0.08616/L”.

3 Schedule 3 (subheading 2710.99.61, column 3)

Omit “\$0.03556/L” (wherever occurring), substitute “\$0.08616/L”.

4 Schedule 5 (cell at table item 60, column 3)

Repeal the cell, substitute:

\$0.08616/L

5 Schedule 5 (cell at table item 80, column 3)

Repeal the cell, substitute:

\$0.08616/L

6 Schedule 5 (cell at table item 92, column 3)

Repeal the cell, substitute:

\$0.08616/L

7 Schedule 6 (cell at table item 63, column 3)

Repeal the cell, substitute:

\$0.08616/L

8 Schedule 6 (cell at table item 83, column 3)

Repeal the cell, substitute:

\$0.08616/L

9 Schedule 6 (cell at table item 95, column 3)

Repeal the cell, substitute:

\$0.08616/L

10 Schedule 7 (cell at table item 62, column 3)

Repeal the cell, substitute:

\$0.08616/L

11 Schedule 7 (cell at table item 82, column 3)

Repeal the cell, substitute:

\$0.08616/L

12 Schedule 7 (cell at table item 94, column 3)

Repeal the cell, substitute:

\$0.08616/L

13 Schedule 8 (cell at table item 68, column 3)

Repeal the cell, substitute:

\$0.08616/L

14 Schedule 8 (cell at table item 88, column 3)

Repeal the cell, substitute:

\$0.08616/L

15 Schedule 8 (cell at table item 100, column 3)

Repeal the cell, substitute:

\$0.08616/L

Division 2—Kerosene for use as fuel in aircraft

16 Schedule 3 (subheading 2710.19.40, column 3)

Omit "\$0.03556/L" (wherever occurring), substitute "\$0.09536/L".

17 Schedule 3 (subheading 2710.91.40, column 3)

Omit "\$0.03556/L" (wherever occurring), substitute "\$0.09536/L".

18 Schedule 3 (subheading 2710.99.40, column 3)

Omit "\$0.03556/L" (wherever occurring), substitute "\$0.09536/L".

19 Schedule 5 (cell at table item 66, column 3)

Repeal the cell, substitute:

\$0.09536/L

20 Schedule 5 (cell at table item 76, column 3)

Repeal the cell, substitute:

\$0.09536/L

21 Schedule 5 (cell at table item 88, column 3)

Repeal the cell, substitute:

\$0.09536/L

22 Schedule 6 (cell at table item 69, column 3)

Repeal the cell, substitute:

\$0.09536/L

23 Schedule 6 (cell at table item 79, column 3)

Repeal the cell, substitute:

\$0.09536/L

24 Schedule 6 (cell at table item 91, column 3)

Repeal the cell, substitute:

\$0.09536/L

25 Schedule 7 (cell at table item 68, column 3)

Repeal the cell, substitute:

\$0.09536/L

26 Schedule 7 (cell at table item 78, column 3)

Repeal the cell, substitute:

\$0.09536/L

27 Schedule 7 (cell at table item 90, column 3)

Repeal the cell, substitute:

\$0.09536/L

28 Schedule 8 (cell at table item 74, column 3)

Repeal the cell, substitute:

\$0.09536/L

29 Schedule 8 (cell at table item 84, column 3)

Repeal the cell, substitute:
\$0.09536/L

30 Schedule 8 (cell at table item 96, column 3)

Repeal the cell, substitute:
\$0.09536/L

Division 3—Compressed natural gas compressed for certain uses

31 Schedule 3 (Chapter 27, Additional Note 5)

Repeal the Additional Note, substitute:

- 5.- For the purposes of 2711.21.20, carbon-rated compressed natural gas means compressed natural gas that:
- (a) was compressed for use other than as a fuel for a motor vehicle; or
 - (b) was compressed for use as a fuel for a motor vehicle that:
 - (i) is designed merely to move goods with a forklift and is for use primarily off public roads; or
 - (ii) is of a kind prescribed by the regulations for the purposes of this subparagraph.

32 Schedule 3 (Chapter 27, Additional Note 6)

After “2711.21.10”, insert “and 2711.21.20”.

33 Schedule 3 (Chapter 27, Additional Note 6)

Omit “CNG”, substitute “compressed natural gas”.

34 Schedule 3 (subheading 2711.21.10, the description of goods in column 2)

Repeal the description, substitute:

Compressed natural gas, other than carbon-rated compressed natural gas as defined in Additional Note 5 to this Chapter

35 Schedule 3 (after subheading 2711.21.10)

Insert:

2711.21.20 ---Carbon-rated compressed natural gas as defined in Additional Note 5 to this Chapter \$0.0667/kg
NZ/PG/FI/DC/
LDC/SG:
\$0.0667/kg

36 Schedule 5 (after table item 97AD)

Insert:

97AE 2711.21.20 \$0.0667/kg

37 Schedule 6 (after table item 100AD)

Insert:

100AE 2711.21.20 \$0.0667/kg

38 Schedule 7 (after table item 99D)

Insert:

99E 2711.21.20 \$0.0667/kg

39 Schedule 8 (after table item 105D)

Insert:

105E 2711.21.20 \$0.0667/kg

Division 4—Application of amendments made by this Part

40 Application

The amendments made by this Part apply in relation to:

- (a) goods imported into Australia on or after the commencement of this Part; and
- (b) goods imported into Australia before that commencement, where the time for working out the rate of import duty on the goods has not occurred before that commencement.

Part 2—Rates on and after 1 July 2013

41 After section 19

Insert:

19A Changes of rates of duty

Gasoline for use as fuel in aircraft

- (1) If, because of section 6FA of the *Excise Tariff Act 1921*, that Act has effect as if on a day a rate (the **replacement rate**) were substituted for another rate in subitem 10.6 of the Schedule to that Act, this Act has effect as if on that day the replacement rate were substituted for each rate of duty set out in each of the following:
- (a) subheading 2710.12.61 in Schedule 3;
 - (b) subheading 2710.91.61 in Schedule 3;
 - (c) subheading 2710.99.61 in Schedule 3;
 - (d) a table item that is in Schedule 5, 6, 7 or 8 and relates to a subheading described in paragraph (a), (b) or (c).

Kerosene for use as fuel in aircraft

- (2) If, because of section 6FB of the *Excise Tariff Act 1921*, that Act has effect as if on a day a rate (the **replacement rate**) were substituted for another rate in subitem 10.17 of the Schedule to that Act, this Act has effect as if on that day the replacement rate were substituted for each rate of duty set out in each of the following:
- (a) subheading 2710.19.40 in Schedule 3;
 - (b) subheading 2710.91.40 in Schedule 3;
 - (c) subheading 2710.99.40 in Schedule 3;
 - (d) a table item that is in Schedule 5, 6, 7 or 8 and relates to a subheading described in paragraph (a), (b) or (c).

Compressed natural gas compressed for certain uses

- (3) If, because of section 6H of the *Excise Tariff Act 1921*, that Act has effect as if on a day a rate (the **replacement rate**) were substituted for another rate in subitem 10.19D of the Schedule to that Act, this

Act has effect as if on that day the replacement rate were substituted for each rate of duty set out in each of the following:

- (a) subheading 2711.21.20 in Schedule 3;
- (b) a table item that is in Schedule 5, 6, 7 or 8 and relates to subheading 2711.21.20 in Schedule 3.

Application of replacement rate

- (4) If, because of subsection (1), (2) or (3), this Act has effect as if the replacement rate were substituted on a day for another rate, the replacement rate applies in relation to:
 - (a) goods imported into Australia on or after that day; and
 - (b) goods imported into Australia before that day, where the time for working out the rate of import duty on the goods has not occurred before that day.

Publication of replacement rate

- (5) If, because of subsection (1), (2) or (3), this Act has effect as if the replacement rate were substituted on a day for another rate, the Chief Executive Officer must, on or as soon as practicable after that day, publish for the information of the public a notice in the *Gazette* advertising the replacement rate and the goods it applies to.

[*Minister's second reading speech made in—
House of Representatives on 13 September 2011
Senate on 12 October 2011*]

(172/11)