



Product Stewardship (Oil) Amendment Act 2020

No. 82, 2020

An Act to amend the *Product Stewardship (Oil) Act 2000*, and for related purposes

Note: An electronic version of this Act is available on the Federal Register of Legislation (<https://www.legislation.gov.au/>)

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Product Stewardship (Oil) Amendment Act 2020

No. 82, 2020

An Act to amend the *Product Stewardship (Oil) Act 2000*, and for related purposes

[Assented to 7 September 2020]

The Parliament of Australia enacts:

1 Short title

This Act is the *Product Stewardship (Oil) Amendment Act 2020*.

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
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column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this Act	The day after this Act receives the Royal Assent.	8 September 2020

Note: This table relates only to the provisions of this Act as originally enacted.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 Schedules

Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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

Product Stewardship (Oil) Act 2000

1 Subsection 6(1) (definition of oils)

Repeal the definition, substitute:

oils means the following:

- (a) petroleum based oils that are:
 - (i) lubricant base oils; or
 - (ii) prepared lubricant additives containing carrier oils; or
 - (iii) lubricants for engines, gear sets, pumps and bearings; or
 - (iv) greases; or
 - (v) hydraulic fluids; or
 - (vi) brake fluids; or
 - (vii) transmission oils; or
 - (viii) transformer and heat transfer oils;
- (b) synthetic equivalents of goods covered by paragraph (a);
- (c) any other goods prescribed for the purposes of this paragraph.

However, the following are not oils:

- (d) diesel;
- (e) blends of diesel and any other goods;
- (f) goods ordinarily used as a fuel;
- (g) any other goods prescribed for the purposes of this paragraph.

Note: This definition was substituted by the *Product Stewardship (Oil) Amendment Act 2020*. It was substituted as a response to the decision of the Federal Court of Australia in *Caltex Australia Petroleum Pty Ltd v Commissioner of Taxation* [2019] FCA 1849.

2 Application and saving provisions

- (1) The amendment made by this Schedule applies in relation to a claim for a product stewardship (oil) benefit that is made on or after the day the Bill for this Act was introduced into the House of Representatives in relation to:

Schedule 1 Amendments

- (a) the sale or consumption of recycled oil that occurs on or after that day; or
 - (b) the consumption of gazetted oil that occurs on or after that day.
- (2) However, subitem (1) does not apply in relation to a claim that was determined by the Commissioner of Taxation before the commencement of this item.
- (3) The amendment made by this Schedule does not affect the validity of a notice referred to in the definition of **gazetted oil** or **gazetted use** in subsection 6(1) of the *Product Stewardship (Oil) Act 2000* that was in force immediately before the commencement of this item.

*[Minister's second reading speech made in—
House of Representatives on 14 May 2020
Senate on 25 August 2020]*

(31/20)
