

Product Stewardship (Oil) Amendment Act 2020

No. 82, 2020

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

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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 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Note: This table relates only to the provisions of this Act as originally enacted.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Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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:

(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 ***gazette******d oil*** or ***gazette******d 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)