



Excise Amendment Regulation 2012 (No. 2)¹

Select Legislative Instrument 2012 No. 189

I, QUENTIN BRYCE, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulation under the *Excise Act 1901*.

Dated 2 August 2012

QUENTIN BRYCE
Governor-General

By Her Excellency's Command

DAVID BRADBURY
Assistant Treasurer

1 Name of regulation

This regulation is the *Excise Amendment Regulation 2012 (No. 2)*.

2 Commencement

This regulation is taken to have commenced on 1 July 2012.

3 Amendment of *Excise Regulations 1925*

Schedule 1 amends the *Excise Regulations 1925*.

Schedule 1 Amendments

(section 3)

[1] Paragraph 15 (1) (b)

omit

applies.

insert

applies;

[2] After paragraph 15 (1) (b)

insert

(c) liquefied natural gas mentioned in regulation 52C and paragraph (a) in item 8 of Schedule 1;

(d) LPG mentioned in regulation 52D and paragraph (a) in item 9 of Schedule 1.

[3] Subregulation 15 (2)

omit

For paragraph 61C (3) (d) of the Act, the following conditions are prescribed:

insert

For goods prescribed in paragraph (1) (a) and (b), the following conditions are prescribed for paragraph 61C (3) (d) of the Act:

[4] After subregulation 15 (2)

insert

- (3) For goods prescribed in paragraph (1) (c) and (d), the following conditions are prescribed for paragraph 61C (3) (d) of the Act:
- (a) that the person give the Collector a return, in an approved form, for the month specified by the Collector in the person's permission;
 - (b) that the return include particulars about the goods that have, during the month, been delivered for home consumption;
 - (c) that the return must be given to the Collector by the last day of the third month after the month the goods have been delivered for home consumption under the permission.

Note Paragraph 61C (3) (d) of the Act refers to a calendar month in relation to:

- (a) a person's permission to enter goods prescribed in paragraph 15 (1) (c) and (d); and
- (b) the conditions attached to the permission prescribed by this subregulation.

Note

1. All legislative instruments and compilations are registered on the Federal Register of Legislative Instruments kept under the *Legislative Instruments Act 2003*. See www.comlaw.gov.au.