



Excise and Customs Laws Amendment (2014 Measures No. 1) Regulation 2014

Select Legislative Instrument No. 114, 2014

I, General the Honourable Sir Peter Cosgrove AK MC (Ret'd),
Governor-General of the Commonwealth of Australia, acting with the
advice of the Federal Executive Council, make the following regulation.

Dated 22 July 2014

Peter Cosgrove
Governor-General

By His Excellency's Command

Joe Hockey
Treasurer
for the Minister for Immigration and Border Protection

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No. 114, 2014 *Excise and Customs Laws Amendment (2014 Measures No. 1)* *i*
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1 Name of regulation

This regulation is the *Excise and Customs Laws Amendment (2014 Measures No. 1) Regulation 2014*.

2 Commencement

Each provision of this regulation 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
Provision(s)	Commencement
1. Sections 1 to 4 and anything in this regulation not elsewhere covered by this table	The day after this regulation is registered.
2. Schedule 1	The later of: (a) the day after this regulation is registered; and (b) the day the <i>Customs Tariff Amendment (Carbon Tax Repeal) Act 2014</i> receives the Royal Assent. However, the provision(s) do not commence at all if the event mentioned in paragraph (b) does not occur.
3. Schedule 2	The later of: (a) the day after this regulation is registered; and (b) the day the <i>Excise Tariff Amendment (Carbon Tax Repeal) Act 2014</i> receives the Royal Assent. However, the provision(s) do not commence at all if the event mentioned in paragraph (b) does not occur.

3 Authority

This regulation is made under the following Acts:

- (a) the *Customs Act 1901*;

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Schedule 1—Amendments relating to customs duty

Customs Regulations 1926

1 At the end of subregulation 126(1)

Add:

; (zc) both of the following apply:

- (i) duty has been paid on goods;
- (ii) the effect of the amendments made by the *Customs Tariff Amendment (Carbon Tax Repeal) Act 2014* is that duty is payable on the goods at a rate that is less than the rate which was applicable when the goods were entered for home consumption.

2 After subregulation 128A(2A)

Insert:

- (2B) An application for a refund of duty in the circumstance prescribed in paragraph 126(1)(zc) must be made no later than 12 months after the day on which the duty was paid.

3 After subregulation 128B(7)

Insert:

- (7A) For subsection 163(1A) of the Act, the amount of a refund, rebate or remission of duty that may be made in the circumstance prescribed in paragraph 126(1)(zc) is the amount of duty paid that was not payable.

Schedule 2—Amendments relating to excise duty

Excise Regulations 1925

1 At the end of subregulation 50(1)

Add:

; (zze) both of the following apply:

- (i) excise duty has been paid on goods;
- (ii) the effect of the amendments made by the *Excise Tariff Amendment (Carbon Tax Repeal) Act 2014* is that excise duty is payable on the goods at a rate that is less than the rate which was applicable when the goods were entered for home consumption.

2 After regulation 52D

Insert:

52E Remission, rebate of refund of excise duty—overpayment

For subsection 78(2) of the Act, the amount of a remission, rebate or refund of excise duty that may be made in the circumstance prescribed in paragraph 50(1)(zze) is the amount of duty paid that was not payable.

3 At the end of regulation 53

Add:

- (5) A refund of excise duty must not be allowed in the circumstance specified in paragraph 50(1)(zze) unless an application for the refund in accordance with regulation 52 is given to a Collector within 12 months after the day on which the excise duty was paid.