



Product Emissions Standards (Excise) Charges Regulations 2018

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 regulations.

Dated 07 June 2018

Peter Cosgrove
Governor-General

By His Excellency's Command

Melissa Price
Assistant Minister for the Environment
Parliamentary Secretary to the Minister for the Environment and Energy

Contents

1	Name.....	1
2	Commencement	1
3	Authority.....	1
4	Definitions	1
5	Amount of charge imposed on the manufacture of emissions-controlled products.....	2

1 Name

This instrument is the *Product Emissions Standards (Excise) Charges Regulations 2018*.

2 Commencement

- (1) Each provision of this instrument 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 instrument	1 July 2018.	1 July 2018

Note: This table relates only to the provisions of this instrument as originally made.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

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

3 Authority

This instrument is made under the *Product Emissions Standards (Excise) Charges Act 2017*.

4 Definitions

Note: A number of expressions used in this instrument are defined in the Act, including emissions-controlled product and manufacture.

In this instrument:

Act means the *Product Emissions Standards (Excise) Charges Act 2017*.

GST has the meaning given by section 195-1 of the *A New Tax System (Goods and Services Tax) Act 1999*.

GST exclusive market value has the meaning given by section 195-1 of the *A New Tax System (Goods and Services Tax) Act 1999*.

passes the manufacture threshold: see subsection 5(5).

price: the **price** of an emissions-controlled product when first supplied is:

- (a) so far as the consideration for the supply is consideration expressed as an amount of money—that amount (excluding GST); and
- (b) so far as the consideration is not consideration expressed as an amount of money—the GST exclusive market value of the supply.

product price of an emissions-controlled product means:

Section 5

- (a) if the price of the product when a person makes a first supply of the product is less than \$20,000—that price; or
- (b) otherwise—\$20,000.

supply has the same meaning as in the *Product Emissions Standards Act 2017*.

5 Amount of charge imposed on the manufacture of emissions-controlled products

- (1) This section is made for the purposes of section 6 of the Act.

Person has not passed the manufacture threshold

- (2) If:
- (a) a person manufactures an emissions-controlled product at a particular time in a financial year; and
 - (b) at that time, the person has not passed the manufacture threshold for the financial year;

the amount of the charge imposed on the manufacture of the product is nil.

Person passes the manufacture threshold

- (3) If:
- (a) a person manufactures an emissions-controlled product at a particular time in a financial year; and
 - (b) at that time, the person passes the manufacture threshold for the financial year;

the amount of the charge imposed on the manufacture of the product is to be worked out using the following formula:

Total product price \times 0.0045

where:

total product price means the sum of the product prices of each emissions-controlled product that the person has manufactured at the time the person passes the manufacture threshold for the financial year.

Person has already passed the manufacture threshold

- (4) If:
- (a) a person manufactures an emissions-controlled product at a particular time in a financial year; and
 - (b) at that time, the person has already passed the manufacture threshold for the financial year;

the amount of the charge imposed on the manufacture of the product is to be worked out by multiplying the product price of the product by 0.0045.

Passes the manufacture threshold

- (5) A person who manufactures an emissions-controlled product at a particular time in a financial year ***passes the manufacture threshold*** for the financial year if the sum of the following amounts is more than \$32,000:

- (a) the product price of the product;
- (b) the sum of the product prices of any other emissions-controlled products previously manufactured by the person in the financial year.

Rounding

- (6) An amount worked out under subsection (3) or (4) is to be rounded to the nearest cent (rounding 0.5 cents upwards).