



Treasury Laws Amendment (Illicit Tobacco Offences) 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 13 September 2018

Peter Cosgrove
Governor-General

By His Excellency's Command

Stuart Robert
Assistant Treasurer

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1 Name

This instrument is the *Treasury Laws Amendment (Illicit Tobacco Offences) 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	The day after this instrument is registered.	15 September 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Note: This table relates only to the provisions of this instrument as originally made.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 *Taxation Administration Act 1953*.

4 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

Schedule 1—Amendments

Taxation Administration Regulations 2017

1 At the end of Part 5

Add:

Division 3—Penalties for offences relating to tobacco

64A Amount of duty to determine the amount of a penalty—tobacco leaf

- (1) This section sets out how to work out the amount of excise duty that is to be used to determine the amount of a penalty for an offence relating to a quantity of tobacco leaf for the purposes of the following provisions in Schedule 1 to the Act:
 - (a) paragraph 308-10(2)(b);
 - (b) paragraph 308-15(2)(b);
 - (c) paragraph 308-20(2)(b);
 - (d) paragraph 308-25(2)(b);
 - (e) paragraph 308-30(2)(b);
 - (f) paragraph 308-35(2)(b);
 - (g) paragraph 308-40(2)(b);
 - (h) paragraph 308-45(2)(b);
 - (i) paragraph 308-50(2)(b);
 - (j) paragraph 308-110(2)(b);
 - (k) paragraph 308-115(2)(b);
 - (l) paragraph 308-120(2)(b);
 - (m) paragraph 308-125(2)(b);
 - (n) paragraph 308-130(2)(b);
 - (o) paragraph 308-135(2)(b).
- (2) The amount is to be worked out in accordance with section 21 of the *Excise Regulation 2015*, subject to subsections (3) and (4) of this section.
- (3) For the purposes of working out the amount, treat a reference to the penalty day in section 21 of the *Excise Regulation 2015* as a reference to:
 - (a) if the Court knows the day, or days, on which the offence was committed—that day, or the earliest of those days; or
 - (b) otherwise—the day on which the prosecution for the offence is instituted.
- (4) For the purposes of working out an amount under subsection 21(3) of the *Excise Regulation 2015*:
 - (a) treat the reference in paragraph (a) of that subsection to a bale as a reference to one or more bales; and
 - (b) treat the reference in the definition of *weight* in that subsection to 100 kilograms as a reference to 100 kilograms multiplied by the number of bales, as shown by the evidence.