



# **Clean Energy (Excise Tariff Legislation Amendment) Act 2012**

**No. 81, 2012**

**An Act to amend excise tariff legislation, and for  
related purposes**

Note: An electronic version of this Act is available in ComLaw (<http://www.comlaw.gov.au/>)



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**No. 81, 2012**

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## **An Act to amend excise tariff legislation, and for related purposes**

[Assented to 28 June 2012]

The Parliament of Australia enacts:

### **1 Short title**

This Act may be cited as the *Clean Energy (Excise Tariff Legislation Amendment) Act 2012*.

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## 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.

<b>Commencement information</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Provision(s)</b>	<b>Commencement</b>	<b>Date/Details</b>
1. Sections 1 to 3 and anything in this Act not elsewhere covered by this table	The day this Act receives the Royal Assent.	28 June 2012
2. Schedule 1, item 1	Immediately after the commencement of Schedule 2 to the <i>Clean Energy (Excise Tariff Legislation Amendment) Act 2011</i> .	1 July 2012
3. Schedule 1, item 2	Immediately after the commencement of Schedule 1 to the <i>Clean Energy (Excise Tariff Legislation Amendment) Act 2011</i> .	1 July 2012
4. Schedule 1, items 3 to 9	Immediately after the commencement of Schedule 2 to the <i>Clean Energy (Excise Tariff Legislation Amendment) Act 2011</i> .	1 July 2012
5. Schedule 1, item 10	Immediately after the commencement of Part 3 of Schedule 1 to the <i>Excise Tariff Amendment (Taxation of Alternative Fuels) Act 2011</i> .	1 July 2013
6. Schedule 1, item 11	Immediately after the commencement of Part 4 of Schedule 1 to the <i>Excise Tariff Amendment (Taxation of Alternative Fuels) Act 2011</i> .	1 July 2014
7. Schedule 1, item 12	Immediately after the commencement of Part 5 of Schedule 1 to the <i>Excise Tariff Amendment (Taxation of Alternative Fuels) Act 2011</i> .	1 July 2015
8. Schedule 1, item 13	Immediately after the commencement of Schedule 2 to the <i>Clean Energy (Excise Tariff Legislation Amendment) Act 2011</i> .	1 July 2012

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Note: This table relates only to the provisions of this Act as originally enacted.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 Schedule(s)**

Each Act 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

### *Excise Act 1901*

#### **1 Section 77HA**

Repeal the section, substitute:

#### **77HA Compressed natural gas that is exempt from excise duty**

- (1) Compressed natural gas is exempt from excise duty if any of the following apply:
  - (a) the gas was compressed for use other than as a fuel for a motor vehicle;
  - (b) the gas was compressed other than in the course of carrying on an enterprise (within the meaning of the *A New Tax System (Goods and Services Tax) Act 1999*);
  - (c) the gas was compressed for use as a fuel for a motor vehicle that:
    - (i) is designed merely to move goods with a forklift and is for use primarily off public roads; or
    - (ii) is of a kind prescribed by the regulations for the purposes of this subparagraph;
  - (d) the gas is exempt from excise duty under subsection (2).
- (2) Compressed natural gas is exempt from excise duty if:
  - (a) the gas was compressed at residential premises (within the meaning of the *A New Tax System (Goods and Services Tax) Act 1999*); and
  - (b) the rate at which natural gas can be compressed at those premises is not more than:
    - (i) the amount of compressed natural gas per hour prescribed by the regulations; or
    - (ii) if no amount is prescribed—10 kilograms of compressed natural gas per hour; and
  - (c) the gas is not sold or otherwise supplied in the course of carrying on an enterprise (within the meaning of the *A New Tax System (Goods and Services Tax) Act 1999*).



***Excise Tariff Act 1921***

**2 Subsection 3(1) (definition of *average carbon unit auction price*)**

Omit “, 6FB or 6H”, substitute “or 6FB”.

**3 Subsection 3(1) (definition of *carbon-rated compressed natural gas*)**

Repeal the definition.

**4 Subsection 5(1) (note)**

Omit “, 6FB and 6H”, substitute “and 6FB”.

**5 Section 6H**

Repeal the section.

**6 Schedule (note 2 to Schedule heading)**

Omit “, 6FB and 6H”, substitute “and 6FB”.

**7 Schedule (note 2 to Schedule heading)**

Omit “, 10.17 and 10.19D”, substitute “and 10.17”.

**8 Schedule (table heading)**

Omit “, **6FB and 6H**”, substitute “**and 6FB**”.

**9 Schedule (table subitem 10.19C, column headed “Description of goods”)**

Omit “carbon-rated compressed natural gas and”.

**10 Schedule (table subitem 10.19C, column headed “Description of goods”)**

Omit “carbon-rated compressed natural gas and”.

**11 Schedule (table subitem 10.19C, column headed “Description of goods”)**

Omit “carbon-rated compressed natural gas and”.

**12 Schedule (table subitem 10.19C, column headed  
“Description of goods”)**

Omit “carbon-rated compressed natural gas and”.

**13 Schedule (table subitem 10.19D)**

Repeal the subitem.

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*[Minister’s second reading speech made in—  
House of Representatives on 23 May 2012  
Senate on 18 June 2012]*

(89/12)

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