



# **Excise Tariff Amendment (Ethanol and Biodiesel) Act 2015**

**No. 82, 2015**

**An Act to amend the *Excise Tariff Act 1921*, and for related purposes**

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



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## **An Act to amend the *Excise Tariff Act 1921*, and for related purposes**

[Assented to 26 June 2015]

The Parliament of Australia enacts:

### **1 Short title**

This Act may be cited as the *Excise Tariff Amendment (Ethanol and Biodiesel) Act 2015*.

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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>Provisions</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.	26 June 2015
2. Schedule 1	At the same time as Part 2 of Schedule 1 to the <i>Energy Grants and Other Legislation Amendment (Ethanol and Biodiesel) Act 2015</i> commences.	1 July 2015

Note: This table relates only to the provisions of this Act as originally enacted.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 Schedules

Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

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## Schedule 1—Amendments

### *Excise Tariff Act 1921*

#### 1 Subsection 3(1) (definition of *biodiesel*)

Repeal the definition, substitute:

*biodiesel* means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats or oils whether or not used.

#### 2 Subsection 3(1)

Insert:

*diesel* does not include biodiesel.

#### 3 Subsection 6G(1)

Omit “10.11,”.

#### 4 After section 6G

Insert:

#### 6H Rate of duty payable on denatured ethanol

- (1) For the purposes of subitem 10.20 of the Schedule, the rate of duty is the following rate rounded to 3 decimal places (rounding up if the next decimal place is 5 or more):

<b>Rate for denatured ethanol for use as fuel in an internal combustion engine</b>		
<b>Item</b>	<b>For the financial year starting on:</b>	<b>the rate is the rate per litre equal to this percentage of the rate in subitem 10.5 of the Schedule:</b>
1	1 July 2015	0%
2	1 July 2016	6.554%
3	1 July 2017	13.108%
4	1 July 2018	19.662%
5	1 July 2019	26.216%

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**Rate for denatured ethanol for use as fuel in an internal combustion engine**

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<b>Item</b>	<b>For the financial year starting on:</b>	<b>the rate is the rate per litre equal to this percentage of the rate in subitem 10.5 of the Schedule:</b>
6	1 July 2020 or a later 1 July	32.770%

Note: The rate in subitem 10.5 of the Schedule is the rate for gasoline (other than for use as fuel in aircraft).

- (2) A rate of duty worked out using a table item in subsection (1) applies to goods manufactured or produced in Australia during a financial year referred to in that item, and goods for which all the following conditions are met:
- (a) the goods were manufactured or produced in Australia before a financial year referred to in that item;
  - (b) at the start of that financial year, the goods were either:
    - (i) subject to the CEO's control; or
    - (ii) in the stock, custody or possession of, or belonged to, a manufacturer or producer of the goods;
  - (c) no duty of excise had been paid on the goods before that financial year.

This subsection has effect despite subsection 5(2).

**6J Rate of duty payable on biodiesel**

*Rate of duty*

- (1) For the purposes of subitem 10.21 of the Schedule, the rate of duty is the following rate rounded to 3 decimal places (rounding up if the next decimal place is 5 or more):

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**Rate for biodiesel**

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<b>Item</b>	<b>For the financial year starting on:</b>	<b>the rate is the rate per litre equal to this percentage of the rate in subitem 10.10 of the Schedule:</b>
1	1 July 2015	0%
2	1 July 2016	3.333%
3	1 July 2017	6.667%
4	1 July 2018	10%

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<b>Rate for biodiesel</b>		
<b>Item</b>	<b>For the financial year starting on:</b>	<b>the rate is the rate per litre equal to this percentage of the rate in subitem 10.10 of the Schedule:</b>
5	1 July 2019	13.333%
6	1 July 2020	16.667%
7	1 July 2021	20%
8	1 July 2022	23.333%
9	1 July 2023	26.667%
10	1 July 2024	30%
11	1 July 2025	33.333%
12	1 July 2026	36.667%
13	1 July 2027	40%
14	1 July 2028	43.333%
15	1 July 2029	46.667%
16	1 July 2030 or a later 1 July	50%

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Note: The rate in subitem 10.10 of the Schedule is the rate for diesel.

- (2) A rate of duty worked out using a table item in subsection (1) applies to goods manufactured or produced in Australia during a financial year referred to in that item, and goods for which all the following conditions are met:
- (a) the goods were manufactured or produced in Australia before a financial year referred to in that item;
  - (b) at the start of that financial year, the goods were either:
    - (i) subject to the CEO's control; or
    - (ii) in the stock, custody or possession of, or belonged to, a manufacturer or producer of the goods;
  - (c) no duty of excise had been paid on the goods before that financial year.

This subsection has effect despite subsection 5(2).

**5 Schedule (cell at table subitem 10.10, column headed "Description of goods")**

Repeal the cell, substitute:

Diesel

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**6 Schedule (table subitem 10.11)**

Repeal the subitem.

**7 Schedule (cell at table subitem 10.12, column headed “Description of goods”)**

Repeal the cell, substitute:

Blends of diesel and either biodiesel  
or ethanol, or both

**8 Schedule (cell at table subitem 10.20, column headed “Rate of Duty”)**

Repeal the cell, substitute:

The rate of duty  
worked out under  
section 6H

**9 Schedule (table subitem 10.21)**

Repeal the subitem, substitute:

10.21 Biodiesel

The rate of duty  
worked out under  
section 6J

**10 Application of amendments**

- (1) The amendments made by items 5 to 9 apply to goods manufactured or produced in Australia on or after 1 July 2015, and goods for which all the following conditions are met:
  - (a) the goods were manufactured or produced in Australia before that day;
  - (b) on that day, the goods were either:
    - (i) subject to the CEO’s control; or
    - (ii) in the stock, custody or possession of, or belonged to, a manufacturer or producer of the goods;
  - (c) no duty of excise had been paid on the goods before that day.
- (2) This item has effect despite subsection 5(2) of the *Excise Tariff Act 1921*.

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*[Minister's second reading speech made in—  
House of Representatives on 4 June 2015  
Senate on 17 June 2015]*

(101/15)

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