



# **Treasury Laws Amendment (Illicit Tobacco Offences) Regulations 2018**

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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.

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<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. The whole of this instrument	The day after this instrument is registered.	15 September 2018

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Note: This table relates only to the provisions of this instrument as originally made.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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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.