



Excise and Customs Legislation Amendment (Streamlining Administration) Regulations 2024

I, General the Honourable David Hurley AC DSC (Retd), Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulations.

Dated

20 June 2024

David Hurley
Governor-General

By His Excellency's Command

Andrew Leigh
Assistant Minister for Competition, Charities and Treasury
Parliamentary Secretary to the Treasurer

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1 Name

This instrument is the *Excise and Customs Legislation Amendment (Streamlining Administration) Regulations 2024*.

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. Sections 1 to 4 and anything in this instrument not elsewhere covered by this table	The day after this instrument is registered.	22 June 2024
2. Schedule 1, Part 1	The day after this instrument is registered.	22 June 2024
3. Schedule 1, Part 2	The later of: (a) the start of the day after this instrument is registered; and (b) the same time as the <i>Excise and Customs Legislation Amendment (Streamlining Administration) Act 2024</i> commences. However, the provisions do not commence at all if the event mentioned in paragraph (b) does not occur.	

Note: This table relates only to the provisions of this instrument as originally made.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 following:

- (a) the *Customs Act 1901*;
- (b) the *Excise Act 1901*.

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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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

Part 1—Main amendments

Customs Regulation 2015

1 Section 4 (at the end of the definition of *petrol*)

Add:

; and (c) any goods classified under the following tariff headings or subheadings:

- (i) 2710.19.91;
- (ii) 2710.19.92;
- (iii) 2710.91.91;
- (iv) 2710.91.92;
- (v) 2710.99.91;
- (vi) 2710.99.92;
- (vii) 3403.11.10;
- (viii) 3403.11.90;
- (ix) 3403.19.10;
- (x) 3403.19.90;
- (xi) 3403.91.10;
- (xii) 3403.91.90;
- (xiii) 3403.99.10;
- (xiv) 3403.99.90;
- (xv) 3811.21.10;
- (xvi) 3811.21.90;
- (xvii) 3819.00.00.

2 Paragraph 106(4)(a)

Omit “item 18 or 19”, substitute “item 18, 19 or 22”.

3 In the appropriate position in Part 18

Insert:

163 Amendments made by the *Excise and Customs Legislation Amendment (Streamlining Administration) Regulations 2024*

- (1) The amendments made by items 1 and 4 of Part 1 of Schedule 1 to the *Excise and Customs Legislation Amendment (Streamlining Administration) Regulations 2024* apply to goods on which duty is paid on or after 1 July 2024.
- (2) The amendments made by Part 1 of Schedule 1 to the *Excise and Customs Legislation Amendment (Streamlining Administration) Regulations 2024*, in relation to a remission of duty in a circumstance mentioned in item 22 of the table in clause 1 of Schedule 6 to this instrument, apply to goods on which duty is payable on or after 1 January 2025.

4 Clause 1 of Schedule 6 (table item 14, column headed “Circumstances”, after paragraph (b))

Insert:

- (ba) the petrol has not been used;
- (bb) the petrol is subject to further manufacture or production;

5 Clause 1 of Schedule 6 (at the end of the table)

Add:

- 22 All of the following apply:
- (a) duty is payable on goods that are excise-equivalent goods classified under a tariff subheading mentioned in any of the following items of the table in clause 1 of Schedule 1:
 - (i) item 39;
 - (ii) items 61 to 69 (other than item 66);
 - (iii) items 70 to 77 (other than item 73);
 - (iv) items 80 to 89 (other than item 84 or 88);
 - (v) items 90 to 99 (other than item 93, 94 or 98);
 - (vi) items 100 to 109 (other than item 102, 107 or 108);
 - (vii) items 110 to 118;
 - (viii) item 129;
 - (ix) items 131 to 134;
 - (b) the goods are stores for the use of passengers or crew of a ship, or for the service of a ship;
 - (c) the goods are for the purpose of carrying on an enterprise (within the meaning of the *New Tax System (Goods and Services Tax) Act 1999*);
 - (d) the ship has a gross tonnage (within the meaning of the *Shipping Reform (Tax Incentives) Act 2012*) of at least 400;
 - (e) the ship is not a ship (within the meaning of Part VII of the Act).

Note: Under Part VII of the Act, *ship* does not include:

- (a) a ship that is not currently engaged in making international voyages; or
- (b) a ship that is currently engaged in making international voyages but is about to make a voyage other than an international voyage.

Excise Regulation 2015

6 Section 11 (table items 1 and 2)

Repeal the items, substitute:

1	A circumstance mentioned in item 1, 2, 3, 4 or 5 of the table in subclause 1(1) of Schedule 1.	Within: <ul style="list-style-type: none">(a) unless paragraph (b) applies—4 years after the day when the excise duty is paid; or(b) if the application relates to goods that are tobacco products—12 months after the day when the excise duty is paid.
2	A circumstance mentioned in item 6 of the table in subclause 1(1) of Schedule 1.	Within: <ul style="list-style-type: none">(a) unless paragraph (b) applies—4 years after the day when the relevant by-law is made; or

		(b) if the application relates to goods that are tobacco products—12 months after the day when the relevant by-law is made.
2A	A circumstance mentioned in item 7 or 7A of the table in subclause 1(1) of Schedule 1.	If the application relates to goods other than tobacco products—within 4 years after the day when the excise duty is paid.

7 Section 11 (table items 3, 4 and 5, column headed “Period for giving application”)

Omit “12 months”, substitute “4 years”.

8 Section 11 (after table item 5)

Insert:

5A	A circumstance mentioned in item 18 of the table in subclause 1(1) of Schedule 1.	Within 4 years after the day when the excise duty is paid.
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9 Section 11 (table item 6, column headed “Period for giving application”)

Omit “12 months”, substitute “4 years”.

10 Subsection 12(2) (before table item 1)

Insert:

1A	A circumstance mentioned in item 7A of the table in subclause 1(1) of Schedule 1.	The amount that is worked out under subsection (4) of this section.
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11 At the end of section 12

Add:

Refund amount for recovered fuel vapour

- (4) For item 1A of the table in subsection (2), the amount of refund that is payable to a person is equal to the sum of:
- (a) the amount of that duty that was paid on the quantity of goods classified to subitems 10.5, 10.6 and 10.7 of the Schedule to the *Excise Tariff Act 1921*; and
 - (b) the amount of that duty that was paid on so much of the quantity of goods classified to subitems 10.10 and 10.12 of the Schedule to the *Excise Tariff Act 1921* as does not exceed twice the quantity of goods mentioned in paragraph (a) of this subsection;
- multiplied by 0.0006442.

Example: If excise duty was paid on 100,000 litres of gasoline (subitem 10.5) and 500,000 litres of diesel (subitem 10.10), and an application for a refund is made, the refund amount is the amount of duty that was paid on 100,000 litres of gasoline and 200,000 litres of diesel, multiplied by 0.0006442.

12 In the appropriate position in Part 8

Insert:

63 Application provision relating to the *Excise and Customs Legislation Amendment (Streamlining Administration) Regulations 2024*

- (1) The amendments made by the amending regulations (other than item 16) apply to goods on which excise duty is paid on or after 1 July 2024.
- (2) The amendment made by item 16 of the amending regulations, in relation to a remission of excise duty without an application in a circumstance mentioned in item 11 of the table in subclause 2(1) of Schedule 1 to this instrument, applies to goods on which excise duty is payable on or after 1 January 2025.
- (3) In this section:

amending regulations means the *Excise and Customs Legislation Amendment (Streamlining Administration) Regulations 2024*.

13 Subclause 1(1) of Schedule 1 (table item 7, column headed “Circumstance”, subparagraph (b)(i))

Omit “premises for which a licence has been”, substitute “premises covered by a licence”.

14 Subclause 1(1) of Schedule 1 (at the end of the cell at table item 7, column headed “Circumstance”)

Add:

; and (d) item 7A does not apply to.

15 Subclause 1(1) of Schedule 1 (after table item 7)

Insert:

- 7A All of the following apply:
- (a) excise duty has been paid on any of the following goods:
 - (i) gasoline (other than for use as fuel in aircraft) classified to subitem 10.5 of the Schedule to the *Excise Tariff Act 1921*;
 - (ii) gasoline for use as fuel in aircraft classified to subitem 10.6 of that Schedule;
 - (iii) blends of gasoline and ethanol classified to subitem 10.7 of that Schedule;
 - (iv) diesel classified to subitem 10.10 of that Schedule;
 - (v) blends of diesel and either biodiesel or ethanol, or both, classified to subitem 10.12 of that Schedule;
 - (b) a quantity of the goods are returned to premises covered by a licence granted under section 39A of the Act;
 - (c) the returned goods are processed by a vapour recovery unit at the premises.

16 Subclause 2(1) of Schedule 1 (at the end of the table)

Add:

- 11 All of the following apply:
- (a) excise duty is payable on goods that are classified to item 10 (other than subitem 10.6 or 10.17) of the Schedule to the *Excise Tariff Act 1921*;
 - (b) the goods are stores for the use of passengers or crew of a ship, or for the service of a ship;

Schedule 1 Amendments
Part 1 Main amendments

- (c) the goods are supplied from premises covered by a licence granted under section 39A of the Act;
- (d) the goods are supplied to a person for the purpose of carrying on an enterprise (within the meaning of the *A New Tax System (Goods and Services Tax) Act 1999*);
- (e) the ship has a gross tonnage (within the meaning of the *Shipping Reform (Tax Incentives) Act 2012*) of at least 400;
- (f) the ship is not an overseas ship (within the meaning of the Act).

Part 2—Consequential amendments

Customs Regulation 2015

17 Subsection 35(4)

Repeal the subsection.

18 Section 146 (table item 9)

Repeal the item, substitute:

9 Subparagraph 86(1AA)(b)(ii)

9A Subparagraph 86(1AD)(b)(ii)