

***EXC 2006/8 -***



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# Excise (Class of persons—veterinary practitioners) Determination 2006 (No. 5)

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## *Excise Act 1901*

Under section 77FE of the *Excise Act 1901* (Excise Act), I make the following determination:

### **Citation**

1. This determination may be cited as the *Excise (Class of persons—veterinary practitioners) Determination 2006 (No. 5)*.

### **Legislative instrument**

2. This determination is a legislative instrument for the purposes of the *Legislative Instruments Act 2003*.

### **Commencement**

3. This determination commences on 1 July 2006.

### **Application**

4. This determination applies to spirit delivered for home consumption on or after 1 July 2006.

### **Object**

5. Under subsection 77FE(1) of the Excise Act, the CEO may determine a class of persons for the purposes of subitem 3.6 of the Schedule to the *Excise Tariff Act 1921* (the Excise tariff).
6. Persons who are members of a class of persons may receive spirit at the free rate of duty up to the quantity specified in the determination without the need for a specific approval.
7. The persons may use the spirit only for an industrial, manufacturing, scientific, medical, veterinary or educational purpose.

### **Interpretation**

8. In this determination:

**CEO** means the Commissioner of Taxation (see subsection 4(1) of the Excise Act).

**veterinary practitioner** means a veterinary practitioner registered under the law of a State or Territory.

### **Class of persons**

9. **Veterinary practitioners** constitute a class of persons for the purposes of subitem 3.6 of the Excise tariff.

**Quantity of spirit**

10. Persons in the class of persons specified in this determination may take delivery of spirit containing up to 200 litres of alcohol by volume per annum.
11. For the purposes of this determination, the volume of alcohol may be determined by reference to the stated volume and strength of the spirit as packaged.

**Note:** A person who receives duty-free spirit under this determination and fails to account for its use to the satisfaction of the CEO may be liable to pay an amount equal to the duty that would have been payable if this determination had not been made: subsection 77FH(3) of the Excise Act.

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Dated this 30<sup>th</sup> day of June 2006

Signed Paul Southwell

**Paul Dennis Southwell**

**Acting Deputy Commissioner and Delegate of the Commissioner of Taxation**