

***EXC 2009/3 -***



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# Excise (Volume of Fuels – Temperature Correction) Determination 2009 (No. 1)

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## *Excise Act 1901*

Under section 65 of the *Excise Act 1901* (Excise Act) I make the following determination:

### **Citation**

1. This determination may be cited as the *Excise (Volume of Fuels – Temperature Correction) Determination 2009 (No. 1)*.

### **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 2009.

### **Application**

4. This determination applies to fuels delivered for home consumption pursuant to section 61C of the Excise Act on or after the date of commencement.

### **Object**

5. Under section 65 of the Excise Act, the CEO may determine rules for working out the volume of fuel.
6. These rules govern the volume of fuel for the purposes of working out the amount of excise duty payable on such fuel.

### **Interpretation**

7. In this determination:
  - accounting period** means the period adopted for income tax purposes as provided by section 18 of the *Income Tax Assessment Act 1936*, or another period approved in writing by the CEO;
  - aggregated clearances** means the volume of fuels delivered for home consumption in an accounting period of 12 months from an excise licensed establishment based on historical data or the volume of fuels reasonably expected to be delivered for home consumption in an accounting period if no historical data is available;
  - CEO** means the Commissioner of Taxation (see subsection 4(1) of the Excise Act);
  - excise licensed establishment** means premises that are specified in an Excise licence issued pursuant to section 39A of the Excise Act;
  - fuels** means goods of a kind that fall within a classification in item 10 of the Schedule to the *Excise Tariff Act 1921*; and
  - transport fuels** means gasoline (including that used in an aircraft), diesel, kerosene (for use in an aircraft), fuel oil and blends consisting primarily of gasoline or diesel.

## **Determining the volume of fuel**

8. The volume of fuel for working out the amount of excise duty payable must be determined at the time of delivery for home consumption using one of the permissible methods.
9. Permissible methods for determining the volume of fuel are:
  - a. Method 1 – the use of the American Society for Testing and Materials (ASTM) *Petroleum Measurement Tables Volume Correction Factors, Volume VIII*, to convert the volume of the fuel to 15° Celsius; and
  - b. Method 2 – measurement of volume at ambient temperature.
10. A person whose excise licensed establishment/s has aggregated clearances of transport fuels exceeding 50,000 litres per accounting period must use Method 1 for that excise licensed establishment.
11. A person whose excise licensed establishment/s does not have aggregated clearances of transport fuels exceeding 50,000 litres per accounting period may use either Method 1 or 2 for that excise licensed establishment.
12. A person must use one Method for each excise licensed establishment for the duration of an accounting period, unless authorised in writing by the CEO to do otherwise.

Dated this 22 day of June 2009

**Tim Dyce**

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