

**EXC 2016/4 -**



Australian Government

Australian Taxation Office

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## Legislative Instrument

### Excise (Volume - recycled waste oil) Determination 2016 (No.1)

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I, Deborah Jenkins, Acting Deputy Commissioner of Taxation, make this determination under section 65 of the *Excise Act 1901* ('**Excise Act**').

#### **Deborah Jenkins**

Acting Deputy Commissioner of Taxation

Dated: 13/9/2016

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#### **Name of determination**

1. This determination is the *Excise (Volume - recycled waste oil) Determination 2016 (No.1)*.

#### **Commencement**

2. This determination commences on the day after registration.

#### **Repeal of previous determination**

3. *Excise (Volume – recycled waste oil) Determination 2006 (No. 2) (the previous determination)* - F2006L02173, registered on 30 June 2006, is repealed on commencement of this determination.
4. The new instrument is a restatement of the previous determination which is scheduled to be repealed on 1 October 2016 under the sunset provisions as prescribed in Part 4 of Chapter 3 of the *Legislation Act 2003* ('**Legislation Act**').

#### **Determination**

5. This determination is a legislative instrument for the purposes of the Legislation Act.
6. This determination applies to recycled waste oil entered for home consumption on or after the date of commencement.

#### **Object**

6. Under section 65 of the *Excise Act*, the CEO may determine rules for working out the volume or weight of excisable goods.
7. These rules govern the measurement of volume, for excise purposes, of recycled waste oil produced and consumed by an oil recycler in the course or furtherance of carrying on its enterprise.

## Measuring and equipment

8. The instruments and processes used to measure the volume of recycled waste oil must produce a true measurement of the volume of the recycled waste oil.
9. An oil recycler who uses the recycled waste oil in the course or furtherance of carrying on an enterprise may measure the volume of the recycled waste oil by means of:
  - a properly calibrated flow meter;
  - a formula that determines the volume of output by reference to historical data from similar feedstock; or
  - any other similarly accurate method.

## Definitions

10. The following expressions are defined for the purposes of this determination:

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

**in the course or furtherance of carrying on an enterprise** has the same meaning as that expression when used in the *A New Tax System (Australian Business Number) Act 1999*.

**oil recycler** means a person who engages in the 'recycling of oils' as defined in subsection 6(1) of the *Product Stewardship (Oil) Act 2000*.

**recycled waste oil** has a meaning consistent with related terms in subsection 6(1) of the *Product Stewardship (Oil) Act 2000*.