



## **Excise (Blending Exemptions) Instrument 2024**

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I, Ben Kelly, Deputy Commissioner of Taxation, make the following instrument.

Dated 19 August 2024

Ben Kelly  
Deputy Commissioner of Taxation

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## 1 Name

This instrument is the *Excise (Blending Exemptions) Instrument 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. The whole of this instrument	The day after this instrument is registered.	

Note: This table relates only to the provisions of this instrument as originally made.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 subsection 77H(4) of the Act.

## 4 Definitions

Note: A number of expressions used in this instrument are defined in section 4 of the Act, including the following:

- (a) *Duty* or *Excise duty*;
- (b) *fuel*;
- (c) *LPG*.

In this instrument:

***Act*** means the *Excise Act 1901*.

***eligible goods*** has the meaning given by subsection 77H(5) of the Act.

***motor vehicle*** has the meaning given by section 995-1 of the *Income Tax Assessment Act 1997*, except that it does not include a vehicle:

- (a) designed merely to move goods with a forklift that is for use primarily off public roads; or
- (b) of a kind prescribed by regulations made for the purposes of paragraph 41-10(4)(b) of the *Fuel Tax Act 2006*.

***Excise Tariff Schedule*** means the Schedule to the *Excise Tariff Act 1921*.

***prescribed container or tank*** means:

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- (a) a container that is capable of containing not more than 210 kilograms of LPG;
  - (b) a tank at a residential premises in which blending of eligible goods occurs, where the resultant blend is not for use in carrying on an enterprise; or
  - (c) a tank that is for use in a system for supplying LPG to at least two residential premises (whether or not the system also supplies fuel to premises other than residential premises).

v/v means volume per volume, which is a measure of the concentration of a substance in a solution.

## 5 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.

## 6 Specified circumstances

For the purposes of subsection 77H(3) of the Act, goods that are the product of the blending of one or more eligible goods (with or without other substances) are taken not to be goods covered by paragraph 10(g) of the Excise Tariff Schedule in circumstances where:

- (a) oil and gasoline are blended for use as two-stroke gasoline and duty has been paid on the:
  - (i) oil at the rate specified in item 15 of the Excise Tariff Schedule; and
  - (ii) gasoline at the rate specified in subitem 10.5 of the Excise Tariff Schedule;
- (b) an incidental blend occurs because eligible goods are placed in a tank containing remnants of eligible goods or another substance;
- (c) diesel or biodiesel, on which duty has been paid, is blended with stabilised crude petroleum oil not covered by paragraph 10(a) of the Excise Tariff Schedule;
- (d) eligible goods, on which duty has been paid, are blended with a dye;
- (e) eligible goods, on which duty has been paid, are blended with prepared additives and:
  - (i) the prepared additives enhance the performance of an internal combustion engine or assist in its maintenance;
  - (ii) the prepared additives are not methanol or eligible goods (or their imported equivalents); and
  - (iii) if the resultant blend is packaged into packages of more than 10 litres capacity, the total amount of all prepared additives in the blend does not exceed 0.5% v/v; or
- (f) the goods are the product of the blending of amounts of LPG without other substances and:
  - (i) any applicable excise duty or an excise equivalent duty of Customs that is payable on each quantity of the LPG has been paid;
  - (ii) the blending occurs in a prescribed container or tank; and

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- (iii) the tank in which the blending occurs is not for use in a system for supplying fuel to an internal combustion engine of either a motor vehicle or a vessel, either directly or by filling another tank connected to such an engine.

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## **Schedule 1—Repeals**

### *Excise (Blending Exemptions) Determination 2014 (No. 1)*

#### **1 The whole of the instrument**

Repeal the instrument