



Excise and Customs Legislation Amendment (Streamlining Administration) Act 2024

No. 51, 2024

**An Act to amend the *Excise Act 1901*, the *Excise
Tariff Act 1921* and the *Customs Act 1901*, and for
related purposes**

Note: An electronic version of this Act is available on the Federal Register of Legislation
(<https://www.legislation.gov.au/>)

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**An Act to amend the *Excise Act 1901*, the *Excise
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[Assented to 28 June 2024]

The Parliament of Australia enacts:

No. 51, 2024

*Excise and Customs Legislation Amendment (Streamlining
Administration) Act 2024*

1

1 Short title

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

2 Commencement

- (1) Each provision of this Act 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 Act	The later of: (a) 1 July 2024; and (b) the day after this Act receives the Royal Assent.	1 July 2024 (paragraph (a) applies)

Note: This table relates only to the provisions of this Act as originally enacted. It will not be amended to deal with any later amendments of this Act.

- (2) Any information in column 3 of the table is not part of this Act. Information may be inserted in this column, or information in it may be edited, in any published version of this Act.

3 Schedules

Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

Schedule 1—Streamlining administration

Part 1—Warehouse and excise licensing

Division 1—Main amendments

Customs Act 1901

1 Subsection 4(1)

Insert:

Collector has the meaning given by subsection 8(1).

excise-equivalent warehouse licence has the meaning given by subsection 78(1).

2 Subsection 4(1) (definition of *Warehouse*)

Repeal the definition, substitute:

warehouse means a place at which a person or partnership is authorised by a warehouse licence under section 79 to warehouse goods.

3 Subsection 78(1)

Insert:

excise-equivalent warehouse licence means a warehouse licence that authorises the warehousing of excise-equivalent goods, but does not include a warehouse licence that:

- (a) covers an outwards duty free shop (as defined in subsection 96A(1)); or
- (b) covers an inwards duty free shop (as defined in subsection 96B(1)); or
- (c) authorises the storage of goods (other than fuel) to be supplied to aircraft or ships as aircraft's stores or ship's stores.

An expression used in paragraph (c) of this definition that is defined in section 130C has the same meaning when used in that paragraph as it has in Part VII.

4 Subsection 78(1) (definition of *warehouse*)

Omit “the warehouse to which the licence relates”, substitute “a warehouse covered by the licence”.

5 Subsection 79(1)

Omit “to use a place described in the licence for warehousing goods”, substitute “to warehouse goods at a place covered by the licence”.

6 Subsections 79(2) and (3)

Repeal the subsections, substitute:

- (2) A warehouse licence may cover:
 - (a) if the licence is an excise-equivalent warehouse licence—one or more places; or
 - (b) otherwise—just one place.
- (3) A warehouse licence may authorise, at a place covered by the licence, the warehousing of:
 - (a) goods generally; or
 - (b) goods included in one or more classes.
- (4) A warehouse licence may also authorise, at a place covered by the licence and in relation to all or particular classes of goods warehoused at the place, any of the following activities to be carried on:
 - (a) blending;
 - (b) packaging;
 - (c) processing;
 - (d) manufacturing excisable goods;
 - (e) trading;
 - (f) other activities specified in the licence.

7 Subsection 80(1)

Repeal the subsection, substitute:

- (1) An application for a warehouse licence may be made to the Comptroller-General of Customs.
- (1A) The application must:

- (a) be in writing; and
- (b) contain a description of each place that the licence is proposed to cover; and
- (c) specify, for each place that the licence is proposed to cover, the kinds of goods that would be warehoused at the place; and
- (d) set out the name and address of each person the Comptroller-General of Customs is required to consider for the purposes of paragraph 81(1)(a) or (b) or (1A)(a) or (b); and
- (e) set out such particulars of the matters that the Comptroller-General of Customs is required to consider for the purposes of paragraph 81(1A)(c), (d) or (e) as will enable the adequate consideration of those matters; and
- (f) contain such other information as is prescribed; and
- (g) except if the application is for an excise-equivalent warehouse licence—be accompanied by the warehouse licence application charge.

Note: For paragraph (b), only an excise-equivalent warehouse licence may cover more than one place: see subsection 79(2).

8 Subsection 81(1)

Omit “shall not grant a warehouse licence if, in his or her opinion”, substitute “must not grant a warehouse licence if, in the Comptroller-General’s opinion”.

9 Paragraphs 81(1)(c) and (d)

Repeal the paragraphs.

10 Paragraph 81(1)(da)

Omit “licence; or”, substitute “licence.”.

11 Paragraphs 81(1)(e), (f) and (g)

Repeal the paragraphs.

12 After subsection 81(1)

Insert:

- (1A) The Comptroller-General must not grant a warehouse licence that covers a particular place if, in the Comptroller-General’s opinion:
- (a) if the applicant is a company—any director, officer or shareholder of the company who would participate in the management or control of the place is not a fit and proper person to so participate; or
 - (b) in any case—an employee of the applicant who would participate in the management or control of the place is not a fit and proper person to so participate; or
 - (c) in any case—the physical security of the place is not adequate having regard to:
 - (i) the nature of the place; or
 - (ii) the kinds and quantity of goods that would be kept in the place; or
 - (iii) the procedures and methods that would be adopted by the applicant to ensure the security of goods in the place; or
 - (d) in any case—the plant and equipment that would be used in relation to goods at the place are not suitable having regard to the nature of those goods and that place; or
 - (e) in any case—the books of account or records that would be kept in relation to the place would not be suitable to enable an officer of Customs to adequately audit those books or records.

13 Subsection 81(2)

Omit “shall, in determining whether a person is a fit and proper person for the purposes of paragraph (1)(a), (b), (c) or (d)”, substitute “must, in determining whether a person is a fit and proper person for the purposes of paragraph (1)(a) or (b) or (1A)(a) or (b)”.

14 Subsection 81(3)

Omit “shall”, substitute “must”.

15 At the end of section 81

Add:

- (4) Subject to subsections (1) and (1A) of this section and subsection 79(2), if an application is made for a warehouse licence
-

that would cover more than one place, the Comptroller-General of Customs may decide:

- (a) to grant a warehouse licence that covers any or all of the places; or
- (b) to refuse the application in its entirety.

16 Subsection 81B(1)

Repeal the subsection, substitute:

- (1) On application by the holder of a warehouse licence, the Comptroller-General of Customs may (subject to subsections (4) to (5A)), by written notice given to the licence holder, vary the licence to do one or more of the following:
 - (a) remove a place from the places covered by the licence without substituting or adding any places;
 - (b) remove a place from the places covered by the licence and substitute a different place;
 - (c) add a place to the places covered by the licence, subject to subsection 79(2).

Note: To change the boundaries or other details of a place covered by a warehouse licence, the licence may be varied as mentioned in paragraph (b).

17 Paragraph 81B(2)(e)

Before “be accompanied”, insert “except if the application is in relation to an excise-equivalent warehouse licence—”.

18 After subsection 81B(2)

Insert:

- (2A) If:
 - (a) a licence (the *first licence*) covers a particular place; and
 - (b) the Comptroller-General of Customs varies another warehouse licence held by the same licence holder to cover the place;the Comptroller-General must, by written notice given to the licence holder:
 - (c) unless paragraph (d) applies—vary the first licence to no longer cover the place; or

- (d) if the effect of varying the first licence as mentioned in paragraph (c) would be that no places are covered by the licence—cancel the first licence.

19 Subsection 81B(4)

Omit “his or her”, substitute “the Comptroller-General’s”.

20 Paragraph 81B(4)(a)

Omit “the place whose description is to be substituted, or of the place that would have the altered description,”, substitute “a place that would be covered by the licence as varied”.

21 Paragraphs 81B(4)(b) and (c)

Omit “the place, if the variation were made,”, substitute “a place that would be covered by the licence as varied”.

22 Subsection 81B(5)

Omit “for the substitution of the description of a place in a warehouse licence if, in his or her opinion”, substitute “to vary a warehouse licence to substitute or add a place to the places covered by the licence if, in the Comptroller-General’s opinion”.

23 After subsection 81B(5)

Insert:

- (5A) If paragraph (1)(a) applies, the Comptroller-General must vary the licence to remove the place unless the effect of doing so would be that no place is covered by the licence.

Note: The Comptroller-General must cancel the licence if this subsection prevents the variation of the licence (see paragraph 87(1A)(b)).

- (5B) Subject to subsections (4), (5) and (5A) of this section and subsection 79(2), if an application is made to vary a warehouse licence in relation to more than one place, the Comptroller-General need not vary the licence in relation to each of those places.

24 At the end of section 81B

Add:

- (8) If a warehouse licence is varied under subsection (1) to remove a place (the **former warehouse**) from the places that are covered by the licence, a Collector may:
- (a) permit goods to be placed in the former warehouse; and
 - (b) permit the removal of goods from the former warehouse, including the removal of goods to a warehouse; and
 - (c) by notice in writing to the licence holder, require the licence holder to remove all or specified goods in the former warehouse to a warehouse approved by the Collector; and
 - (d) take such control of the former warehouse or all or any goods in the former warehouse as may be necessary for the protection of the revenue or for ensuring compliance with the Customs Acts, any other law of the Commonwealth prescribed by the regulations, or a law of a State or Territory prescribed by the regulations; and
 - (e) by notice in writing to the licence holder, require the licence holder to pay to the Commonwealth in respect of the services of officers required as the result of the licence being varied (including services relating to the supervision of activities in relation to the former warehouse permitted by a Collector, the stocktaking of goods in the former warehouse or the reconciliation of records relating to such goods) such fee as the Comptroller-General of Customs determines having regard to the cost of the services; and
 - (f) if the licence holder fails to comply with a requirement under paragraph (c) in relation to goods—remove the goods from the former warehouse to a warehouse; and
 - (g) if goods have been removed in accordance with paragraph (f)—by notice in writing to the licence holder, require the licence holder to pay to the Commonwealth in respect of the cost of the removal such fee as the Comptroller-General of Customs determines having regard to that cost.

25 Subsections 82(1) and (2)

Omit “the warehouse” (wherever occurring), substitute “a warehouse covered by the licence”.

26 Paragraphs 82(4)(a) and (b)

Omit “the warehouse”, substitute “any one or more of the warehouses covered by the licence”.

27 Subsection 83(1)

Repeal the subsection, substitute:

- (1) A warehouse licence comes into force on the date on which the licence is granted, unless the Comptroller-General specifies a different date in a written notice given to the applicant, in which case the licence comes into force on the specified date.
- (1A) A warehouse licence that is not an excise-equivalent warehouse licence remains in force until the cancellation or expiry of the licence, whichever occurs first.
- (1B) For the purposes of subsection (1A), a licence expires at the end of:
 - (a) unless paragraph (b) of this subsection applies—the next 30 June following the grant of the licence; or
 - (b) if the licence is renewed one or more times under section 84—the last day of the 12 month-period beginning on the 1 July following the most recent renewal.
- (1C) An excise-equivalent warehouse licence remains in force until the licence is cancelled.

28 Paragraph 83(3)(c)

After “which the”, insert “former”.

29 Subsection 84(1)

After “warehouse licence”, insert “that is not an excise-equivalent warehouse licence”.

30 At the end of subsection 84(1)

Add:

Note: An excise-equivalent warehouse licence remains in force unless it is cancelled.

31 Subsection 84(4)

Repeal the subsection (not including the note), substitute:

- (4) A warehouse licence that has been renewed under this section may be further renewed.

32 Subsection 85(1)

Omit “A warehouse licence charge”, substitute “Subject to subsection (2A), a warehouse licence charge”.

33 After subsection 85(2)

Insert:

- (2A) A warehouse licence charge is not payable in respect of the grant of an excise-equivalent warehouse licence.

34 Subsection 86(1)

Omit “notice in accordance with this section to the holder of a warehouse licence if he or she”, substitute “a notice under subsection (1AA) to the holder of a warehouse licence if the Comptroller-General”.

35 Paragraph 86(1)(a)

Repeal the paragraph, substitute:

- (a) one or more of the matters mentioned in any of paragraphs 86(1AC)(a) to (f) exists for each warehouse covered by the licence (whether or not the one or more matters existing for each warehouse are the same); or

36 Paragraphs 86(1)(b), (e) and (f)

Repeal the paragraphs.

37 Paragraph 86(1)(g)

After “condition”, insert “, other than a condition that relates to at least one, but not all, of the warehouses covered by the licence,”.

38 After subsection 86(1)

Insert:

- (1AA) A notice under this subsection:
- (a) must state that, if the licence holder wishes to prevent the cancellation of the licence, the holder may, within 7 days after the day on which the notice was served, give to the Comptroller-General of Customs at an address specified in the notice a written statement showing cause why the licence should not be cancelled; and
 - (b) may, if it appears to the Comptroller-General of Customs to be necessary to do so:
 - (i) for the protection of the revenue; or
 - (ii) for ensuring compliance with the Customs Acts, any other law of the Commonwealth prescribed by the regulations, or a law of a State or Territory prescribed by the regulations;state that the licence is suspended.
- (1AB) If a notice under subsection (1AA) states that a licence is suspended, the licence is suspended on and from the service of the notice.
- (1AC) If a warehouse licence covers more than one warehouse, the Comptroller-General of Customs may give a notice under subsection (1AD) to the licence holder if the Comptroller-General has reasonable grounds for believing that:
- (a) the physical security of a warehouse covered by the licence is no longer adequate having regard to the matters referred to in paragraph 81(1A)(c); or
 - (b) the plant and equipment used in a warehouse covered by the licence are such that the protection of the revenue in relation to goods in the warehouse is inadequate; or
 - (c) where the licence is held by a company—a director, officer or shareholder of the company who participates in the management or control of a warehouse covered by the licence is not a fit and proper person to so participate; or
 - (d) an employee of the holder of the licence, being an employee who participates in the management or control of a warehouse covered by the licence, is not a fit and proper person to so participate; or

- (e) a condition to which the licence is subject that relates to a warehouse covered by the licence has not been complied with; or
- (f) the licence holder has not, for a period of at least 3 years, warehoused excise-equivalent goods at a warehouse covered by the licence.

(1AD) A notice under this subsection:

- (a) must state that, if the licence holder wants the warehouse licence to continue to cover the warehouse, the licence holder may, within 7 days after the day on which the notice was served, give to the Comptroller-General of Customs at an address specified in the notice a written statement showing cause why the warehouse should continue to be covered by the licence; and
- (b) may, if it appears to the Comptroller-General of Customs to be necessary to do so:
 - (i) for the protection of the revenue; or
 - (ii) for ensuring compliance with the Customs Acts, any other law of the Commonwealth prescribed by the regulations or a law of a State or Territory prescribed by the regulations;state that the licence is suspended in relation to the warehouse.

(1AE) If a notice under subsection (1AD) states that a licence is suspended in relation to a warehouse, the licence is suspended in relation to the warehouse on and from the service of the notice.

39 Subsection 86(1A)

Omit “shall, in considering whether a person is a fit and proper person for the purposes of paragraph (1)(c), (d), (e) or (f),”, substitute “must, in considering whether a person is a fit and proper person for the purposes of paragraph (1)(c) or (d) or (1AC)(c) or (d),”.

40 Subsection 86(1B)

Omit “shall”, substitute “must”.

41 Subsection 86(2)

Omit “Notice in accordance with this section to the holder of a warehouse licence shall be in writing and shall be”, substitute “A notice under subsection (1AA) or (1AD) must be in writing and must be”.

42 Subsection 86(3)

Repeal the subsection.

43 Subsection 86(5)

Omit “Where a warehouse licence is suspended under this section”, substitute “If a warehouse licence is suspended under subsection (1AB) or (1AE)”.

44 Paragraph 86(5)(b)

Repeal the paragraph, substitute:

- (b) must revoke the suspension if, within 28 days after the day on which the licence was suspended:
 - (i) for a suspension under subsection (1AB)—the licence is not cancelled; or
 - (ii) for a suspension under subsection (1AE)—the licence is not varied to no longer cover the warehouse to which the suspension relates.

45 Subsection 86(6)

Omit “this section, a person shall”, substitute “subsection (1AB) or (1AE) in relation to a warehouse, a person must”.

46 Subsection 86(7)

Omit “Notwithstanding subsection (6), during a period in which a warehouse licence is suspended under this section”, substitute “During a period in which a warehouse licence is suspended under subsection (1AB) or (1AE) in relation to a warehouse”.

47 Subsection 87(1)

Repeal the subsection, substitute:

- (1) The Comptroller-General of Customs may cancel a warehouse licence if:

- (a) the Comptroller-General is satisfied in relation to the licence as to any of the matters mentioned in paragraphs 86(1)(a) to (h); or
- (b) the Comptroller-General is satisfied on any other grounds that cancellation of the licence is necessary for the protection of the revenue or for the purpose of ensuring compliance with the Customs Acts, any other law of the Commonwealth prescribed by the regulations, or a law of a State or Territory prescribed by the regulations.

48 Subsection 87(1A)

Repeal the subsection, substitute:

- (1A) The Comptroller-General of Customs must cancel a warehouse licence if:
 - (a) the Comptroller-General receives a written request from the holder of the licence that the licence be cancelled on and after a specified day; or
 - (b) the holder of the licence has applied for the Comptroller-General to vary the licence as mentioned in paragraph 81B(1)(a) and the effect of doing so would be that no place is covered by the licence.

49 Paragraph 87(2)(b)

Omit “the warehouse”, substitute “a warehouse covered by the licence”.

50 Subsection 87(4)

Omit “he or she must”, substitute “the Comptroller-General must”.

51 Paragraph 87(4)(c)

Repeal the paragraph, substitute:

- (c) published in a newspaper or newspapers circulating in each locality in which a place that was a warehouse covered by the licence is situated;

52 Subsection 87(4)

Omit “the place that was the warehouse”, substitute “each place that was a warehouse covered by the licence (a *former warehouse*)”.

53 Subparagraphs 87(4)(d)(i) and (ii)

Omit “the warehouse”, substitute “a former warehouse”.

54 Paragraph 87(4)(e)

Omit “their goods in that place”, substitute “the goods”.

55 Subsection 87(5)

Repeal the subsection, substitute:

- (5) If the Comptroller-General of Customs is satisfied that all the goods in a former warehouse are the property of a person who held the licence that covered the former warehouse, instead of publishing the notice referred to in subsection (4) in respect of the former warehouse as required by that subsection, the Comptroller-General must ensure that the notice is:
- (a) served, either personally or by post, on the person; or
 - (b) served personally on another person who, at the time of the cancellation of the licence, apparently participated in the management or control of the former warehouse.

Note: The Comptroller-General of Customs will still need to publish the notice as required by subsection (4) in relation to any former warehouses in respect of which they are not so satisfied.

56 After section 87A

Insert:

87B Variation of excise-equivalent warehouse licence to remove warehouse

- (1) Subject to subsection (2), the Comptroller-General of Customs may vary an excise-equivalent warehouse licence to no longer cover a particular warehouse if:
- (a) the licence covers more than one warehouse; and
 - (b) the Comptroller-General is satisfied as to any of the matters mentioned in paragraphs 86(1AC)(a) to (f) in relation to the particular warehouse.

- (2) The Comptroller-General must not vary a warehouse licence under subsection (1) if the effect of varying the licence would be that no warehouses are covered by the licence.

Note: If this subsection prevents the variation of a licence, the licence may be cancelled (see paragraphs 86(1)(a) and 87(1)(a)).

- (3) The Comptroller-General must vary a licence under subsection (1) by written notice:
- (a) served, either personally or by post, on the licence holder; or
 - (b) served personally on a person who, at the time of service, apparently participates in the management or control of one or more warehouses covered by the licence.
- (4) If a warehouse licence is varied under subsection (1) to no longer cover a warehouse (a **former warehouse**), the Collector may:
- (a) permit goods to be placed in the former warehouse; and
 - (b) permit the removal of goods from the former warehouse, including the removal of goods to a warehouse; and
 - (c) by notice in writing to the licence holder, require the licence holder to remove all or specified goods in the former warehouse to a warehouse approved by the Collector; and
 - (d) take such control of the former warehouse or all or any goods in the former warehouse as may be necessary for the protection of the revenue or for ensuring compliance with the Customs Acts, any other law of the Commonwealth prescribed by the regulations, or a law of a State or Territory prescribed by the regulations; and
 - (e) by notice in writing to the licence holder, require the licence holder to pay to the Commonwealth in respect of the services of officers required as the result of the licence being varied (including services relating to the supervision of activities in relation to the former warehouse permitted by a Collector, the stocktaking of goods in the former warehouse or the reconciliation of records relating to such goods) such fee as the Comptroller-General of Customs determines having regard to the cost of the services; and
 - (f) if the licence holder fails to comply with a requirement under paragraph (c) of this subsection in relation to goods—remove the goods from the former warehouse to a warehouse; and

- (g) if goods have been removed in accordance with paragraph (f) of this subsection—by notice in writing to the licence holder, require the licence holder to pay to the Commonwealth in respect of the cost of the removal such fee as the Comptroller-General of Customs determines having regard to that cost.
- (5) Subject to subsection (6), if the Comptroller-General of Customs varies a warehouse licence under subsection (1), the Comptroller-General must, by notice:
- (a) published on the Department’s website; and
 - (b) published in the Gazette; and
 - (c) published in a newspaper or newspapers circulating in each locality in which a place that is no longer a warehouse covered by the licence is situated;
- inform the owners of goods in each former warehouse:
- (d) that they are required, within a time specified in the notice or any further time allowed by the Comptroller-General of Customs, to:
 - (i) pay to the Collector duty payable in respect of their goods in a former warehouse; or
 - (ii) remove any of their goods warehoused in a former warehouse to another place in accordance with permission obtained from the Collector; and
 - (e) that, if they do not comply with the requirements of the notice, the goods in the former warehouse will be sold.
- (6) If the Comptroller-General of Customs is satisfied that all the goods in a former warehouse are the property of a person who holds the licence that covered the former warehouse, instead of publishing the notice referred to in subsection (5) in respect of the former warehouse as required by that subsection, the Comptroller-General must ensure that the notice is:
- (a) served, either personally or by post, on the person; or
 - (b) served personally on another person who, at the time of the variation of the licence, apparently participated in the management or control of the former warehouse.

Note: The Comptroller-General of Customs will still need to publish the notice as required by subsection (5) in relation to any former

warehouses in respect of which the Comptroller-General is not so satisfied.

- (7) If the owner of goods to which a notice under subsection (5) applies fails to comply with the requirements of the notice within the time specified in the notice or any further time allowed by the Comptroller-General of Customs, the goods may be sold by a Collector.

57 Section 88

Omit “the warehouse shall be deemed”, substitute “a warehouse covered by the licence is taken”.

58 Subsection 90(1)

Omit “shall”, substitute “must, at each warehouse covered by the licence”.

59 Section 98

Omit “packaging in the warehouse”, substitute “packaging in a warehouse covered by the licence”.

60 Subsection 99(3)

Omit “the warehouse”, substitute “a warehouse covered by the licence”.

61 Subsection 101(1)

Omit “he or she shall, as soon as practicable, before the goods are delivered to the warehouse”, substitute “the owner must, as soon as practicable, before the goods are delivered to a warehouse”.

62 Subsection 102A(3)

Repeal the subsection, substitute:

- (3) The holder of a warehouse licence must give the Department notice in accordance with subsection (3A) if:
- (a) goods that have previously been released for export from a warehouse covered by the licence are returned to the warehouse; or
 - (b) excise-equivalent goods that have previously been released for export from a warehouse covered by the licence are

returned to a different warehouse covered by that or any other excise-equivalent warehouse licence.

(3A) A notice under subsection (3) must:

- (a) be given electronically; and
- (b) be given within the period prescribed by the regulations; and
- (c) state that the goods have been returned; and
- (d) include such particulars of the return of the goods as are required by an approved statement.

63 Subparagraph 105B(1)(d)(i)

Omit “described in”, substitute “covered by”.

64 Subparagraph 105B(1)(d)(ii)

Omit “specified in”, substitute “covered by”.

65 Subparagraph 105C(1)(d)(i)

Omit “described in”, substitute “covered by”.

66 Subparagraph 105C(1)(d)(ii)

Omit “specified in”, substitute “covered by”.

67 Paragraph 105E(a)

Omit “described in”, substitute “covered by”.

68 Paragraph 105E(b)

Omit “specified in”, substitute “covered by”.

69 Subsection 183UA(1) (paragraph (e) of the definition of *Customs place*)

Omit “described in a licence for warehousing goods”, substitute “covered by a warehouse licence”.

70 Paragraph 273GAA(2)(a)

After “licence”, insert “or refusing to grant a warehouse licence in relation to a particular place”.

71 Subsection 273GAA(7)

Omit “in accordance with section 86 to the holder of a warehouse licence shall”, substitute “under subsection 86(1AA) or (1AD) must”.

Excise Act 1901

72 Subsection 4(1) (definition of *approved place*)

Repeal the definition, substitute:

approved place means:

- (a) premises covered by a storage licence; or
- (b) premises, other than premises that are a factory, covered by a manufacturer licence.

73 Subsection 4(1) (definition of *dealer licence*)

Repeal the definition, substitute:

dealer licence has the meaning given by subsection 38(5).

74 Subsection 4(1) (paragraph (c) of the definition of *excise place*)

Omit “the premises specified in”, substitute “premises covered by”.

75 Subsection 4(1) (definition of *Factory*)

Omit “the premises”, substitute “premises”.

76 Subsection 4(1) (definition of *licence*)

Repeal the definition, substitute:

licence has the meaning given by subsection 38(1).

77 Subsection 4(1) (definition of *manufacturer licence*)

Repeal the definition, substitute:

manufacturer licence has the meaning given by subsection 38(2).

78 Subsection 4(1) (definition of *producer licence*)

Repeal the definition, substitute:

producer licence has the meaning given by subsection 38(4).

79 Subsection 4(1) (definition of *proprietor*)

Omit “specifies that place in the licence”, substitute “covers that place”.

80 Subsection 4(1) (definition of *storage licence*)

Repeal the definition, substitute:

storage licence has the meaning given by subsection 38(3).

81 Sections 27, 30, 31, 35 and 36

Omit “specified in” (wherever occurring), substitute “covered by”.

82 Before Division 1 of Part IV

Insert:

Division 1AA—Kinds of licences

38 Kinds of licences

Kinds of licences

- (1) Each of the following is a *licence* for the purposes of this Act:
- (a) a manufacturer licence;
 - (b) a storage licence;
 - (c) a producer licence;
 - (d) a dealer licence.

Manufacturer licences

- (2) A *manufacturer licence* is a licence granted under subsection 39A(1) that authorises the licence holder to do any of the following:
- (a) at one or more premises covered by the licence—manufacture kinds of excisable goods;
 - (b) at each premises covered by the licence—keep and store kinds of excisable goods on which duty has not been paid.

Note: Certain manufacturer licences may cover only one premises (see subsection 38A(2)).

Storage licences

- (3) A **storage licence** is a licence granted under subsection 39A(1) that authorises the licence holder to do any of the following, at each premises covered by the licence:
- (a) keep and store kinds of excisable goods on which duty has not been paid;
 - (b) carry out other activities authorised by the licence.

Producer licences

- (4) A **producer licence** is a licence granted under subsection 39A(1) that authorises the licence holder to do any of the following, at the premises covered by the licence:
- (a) produce tobacco seed, tobacco plant or tobacco leaf;
 - (b) keep and store tobacco seed, tobacco plant and tobacco leaf.

Dealer licences

- (5) A **dealer licence** is a licence granted under subsection 39A(1) that authorises the licence holder to do any of the following at the premises covered by the licence:
- (a) deal in tobacco seed, tobacco plant and tobacco leaf;
 - (b) keep and store tobacco seed, tobacco plant and tobacco leaf.

38A Premises that licences may cover

- (1) A storage licence, or a manufacturer licence not covered by subsection (2), may cover one or more premises.
- (2) A manufacturer licence authorising the manufacture of any tobacco goods, a dealer licence or a producer licence may cover only one premises.

83 Paragraph 39(2)(c)

Omit “(d), (e) and (f)”, substitute “(e) and (f) and (2A)(a)”.

84 Paragraph 39(2)(d)

Omit “the premises”, substitute “each premises”.

85 Paragraph 39(2)(f)

Repeal the paragraph.

86 Subsection 39A(1)

After “may”, insert “, by written notice given to the applicant.”.

87 After subsection 39A(1)

Insert:

(1A) Without limiting subsection (1), but subject to subsections (2) and (3) of this section and subsection 38A(2), if the application is for a licence that would cover more than one premises, the Collector may decide:

- (a) to grant the licence under subsection (1) of this section covering any or all of the premises; or
- (b) to refuse to grant the licence.

88 Paragraphs 39A(2)(d), (g) and (i)

Repeal the paragraphs.

89 At the end of subsection 39A(2)

Add:

; or (n) one or more of the following matters exist for each of the premises described in the application:

- (i) a matter mentioned in paragraph (2A)(a);
- (ii) if the application is for a manufacturer licence or storage licence—a matter mentioned in paragraph (2A)(b) or (c);

whether or not the one or more matters existing for particular premises are the same for each premises.

90 After subsection 39A(2)

Insert:

(2A) Subject to subsection (3), the Collector may refuse to grant a licence that would cover particular premises if, in the Collector’s opinion:

- (a) a natural person who would participate in the management or control of the premises is not a fit and proper person; or
- (b) for an application for a manufacturer licence or storage licence—the physical security of the premises is not adequate having regard to:
 - (i) the nature of the premises; or
 - (ii) the kinds and quantity of goods that would be kept at the premises; or
 - (iii) the procedures and methods that would be adopted by the applicant to ensure the security of goods at the premises; or
- (c) for an application for a manufacturer licence or storage licence—the plant and equipment that would be used in relation to goods at the premises are not suitable having regard to the nature of those goods and the premises.

91 Subsection 39A(3)

Omit “under paragraph (2)(a), (b), (c), (d) or (f)”, substitute “on a ground mentioned in paragraph (2)(a), (b), (c) or (f), or the ground mentioned in paragraph (2)(n) relying on paragraph (2A)(a),”.

92 After subparagraph 39B(c)(i)

Insert:

- (ia) held a licence which has been varied to no longer cover one or more premises; or

93 Subparagraph 39B(c)(ii)

Omit “; and”, substitute “; or”.

94 At the end of paragraph 39B(c)

Add:

- (iii) participated in the management or control of a company that has had its licence varied to no longer cover one or more premises; and

95 After paragraph 39C(c)

Insert:

(caa) whether the company held a licence that has been varied to no longer cover one or more premises; and

96 Paragraphs 39D(1)(a), (d) and (g)

Omit “the premises specified in” (wherever occurring), substitute “any of the premises covered by”.

97 Paragraph 39D(1)(h)

Omit “specified in”, substitute “covered by”.

98 Paragraph 39D(1)(j)

Repeal the paragraph, substitute:

- (j) in relation to a manufacturer licence or storage licence—the licence holder has ceased to keep and store goods at any of the premises covered by the licence;

99 Subparagraph 39DA(3)(c)(ii)

Omit “the premises specified in”, substitute “any of the premises covered by”.

100 Subsection 39E(2)

Repeal the subsection (including the examples), substitute:

- (2) A manufacturer licence authorising the manufacture of any tobacco goods, a dealer licence or a producer licence remains in force until the cancellation or expiry of the licence, whichever occurs first.
- (3) For the purposes of subsection (2), a licence expires at the end of:
 - (a) the 30 September after the second anniversary of the day on which the licence is granted; or
 - (b) if the licence is renewed under subsection 39F(5) one or more times—the last day of the 3 year period that begins on the day the licence would otherwise have expired if the most recent renewal had not occurred.

Example 1: A manufacturer licence that authorises the manufacture of tobacco goods is granted on 17 September 2025 and is not renewed. It expires at the end of 30 September 2027.

Example 2: A producer licence is granted on 18 October 2025 and is not renewed. It expires at the end of 30 September 2028.

Example 3: A dealer licence is granted on 20 March 2026. It is renewed under subsection 39F(5) on or before 30 September 2028, and is renewed again on or before 30 September 2031. It expires at the end of 30 September 2034.

- (4) A storage licence, or a manufacturer licence not covered by subsection (2), remains in force until it is cancelled.

101 Section 39F (heading)

After “**Renewal of**”, insert “**certain**”.

102 Subsection 39F(1)

After “a licence”, insert “to which subsection 39E(2) applies”.

103 Subsection 39F(7) (at the end of the definition of *expiry day*)

Add “under paragraph 39E(3)(a) or (b)”.

104 After Division 3 of Part IV

Insert:

Division 3A—Variation of licences to include additional premises

39FA Application for variation

- (1) The holder of:
- (a) a storage licence; or
 - (b) a manufacturer licence that does not authorise the manufacture of tobacco goods;
- may apply to the Collector to vary the licence to cover additional premises.
- (2) The application must:
- (a) be in a form (if any) approved by the CEO; and
 - (b) set out the name and address of the licence holder; and
 - (c) identify the licence to be varied; and

- (d) for each additional premises that is covered by one or more other licences held by the licence holder—identify the other licences; and
- (e) for each additional premises that is not covered by another licence held by the licence holder:
 - (i) set out the name and address of each person whom the Collector is required to consider for the purposes of paragraph 39A(2A)(a); and
 - (ii) contain a description of the premises; and
 - (iii) set out such particulars of the matters that the Collector is required to consider in relation to premises for the purposes of sections 39A, 39B and 39C as will enable the Collector adequately to consider those matters; and
- (f) contain such other information as is prescribed.

39FB Variation of licence

- (1) The Collector may, on application by the licence holder under section 39FA, by written notice, vary a licence to cover additional premises.
- (2) If:
 - (a) a licence (the *first licence*) covers particular premises; and
 - (b) the Collector varies another licence held by the same licence holder to cover the premises;the Collector must, by written notice given to the licence holder:
 - (c) unless paragraph (d) applies—vary the first licence to no longer cover the premises; or
 - (d) if the effect of varying the first licence as mentioned in paragraph (c) would be that no premises are covered by the licence—cancel the first licence.

105 Paragraphs 39G(1)(d) and (g)

Repeal the paragraphs.

106 Paragraph 39G(1)(h)

Omit “specified in”, substitute “covered by”.

107 Paragraph 39G(1)(i)

Repeal the paragraph.

108 Paragraph 39G(1)(k)

After “licence”, insert “, other than a condition that relates only to particular premises,”.

109 At the end of subsection 39G(1)

Add:

- ; or (o) the licence holder has not, for a period of at least 3 years, conducted any activities authorised by the licence at any premises covered by the licence; or
- (p) one or more of the following matters exist for each premises covered by the licence:
 - (i) a matter mentioned in paragraph (1A)(a), (d) or (e);
 - (ii) for a manufacturer licence or storage licence—a matter mentioned in paragraph (1A)(b) or (c);whether or not the one or more matters existing for particular premises are the same for each premises.

110 After subsection 39G(1)

Insert:

- (1A) If the licence covers more than one premises, the Collector may suspend a licence in relation to particular premises if the Collector has reasonable grounds for believing that:
 - (a) a natural person who participates in the management or control of the premises is not a fit and proper person; or
 - (b) for a manufacturer licence or storage licence—the physical security of the premises is no longer adequate having regard to:
 - (i) the nature of the premises; or
 - (ii) the kinds and quantity of goods kept at the premises; or
 - (iii) the procedures and methods adopted to ensure the security of goods at the premises; or
 - (c) for a manufacturer licence or storage licence—the plant and equipment used at the premises covered by the licence are

such that the protection of the revenue in relation to goods at the premises is inadequate; or

- (d) in any case—the licence holder has not, for a period of at least 3 years, conducted any activities authorised by the licence at the premises; or
- (e) in any case—a condition of the licence relating to the premises has been breached.

111 Section 39H

Omit “, (d) and (f)”, substitute “and (f) and (1A)(a)”.

112 After subparagraph 39H(d)(i)

Insert:

- (ia) held a licence that has been varied to no longer cover one or more premises; or

113 At the end of paragraph 39H(d)

Add:

- ; or (iii) participated in the management or control of a company that has had its licence varied to no longer cover one or more premises.

114 Subsection 39J(1)

After “a licence”, insert “relying on subsection 39G(1) or (1A)”.

115 Paragraph 39J(2)(b)

Omit “the premises specified in”, substitute “any of the premises covered by”.

116 Subsection 39J(3)

Omit “The notice”, substitute “A notice given under subsection (1) relating to a suspension relying on subsection 39G(1)”.

117 After subsection 39J(4)

Insert:

- (4A) A notice given under subsection (1) relating to a suspension relying on subsection 39G(1A):

- (a) must state that, if the licence holder wants the licence to continue to cover the premises to which the suspension relates, the licence holder may, within 7 days after the day on which the notice was served, give to the Collector at an address specified in the notice a written statement showing cause why the premises should continue to be covered by the licence; and
 - (b) may, if it appears to the Collector to be necessary for the protection of the revenue or for ensuring compliance with the Excise Acts, state that the licence is suspended in relation to the premises.
- (4B) If the notice states that the licence is suspended in relation to particular premises, then the licence is suspended in relation to the premises on and from the service of the notice.

118 Subsection 39J(5)

Repeal the subsection, substitute:

- (5) The Collector may revoke a suspension at any time.
- (6) The Collector must revoke a suspension made relying on subsection 39G(1) if the licence has not been cancelled within 28 days after the day the Collector suspended the licence.
- (7) The Collector must revoke a suspension made relying on subsection 39G(1A) if, within 28 days after the day the Collector made the suspension, the licence has not been varied to no longer cover the premises to which the suspension relates.

119 Subsection 39K(1)

Omit “suspended, the licence holder must not, without permission under subsection (6)”, substitute “suspended relying on subsection 39G(1), the licence holder must not, without permission under subsection (6) of this section”.

120 Paragraph 39K(1)(b)

Omit “for a storage licence—intentionally keep or store excisable goods at the premises specified in”, substitute “for a manufacturer licence or a storage licence—intentionally keep or store excisable goods at any of the premises covered by”.

121 After subsection 39K(1)

Insert:

- (1A) During a period in which a licence is suspended relying on subsection 39G(1A), the licence holder must not, without permission under subsection (6) of this section, at premises in relation to which the licence is suspended:
- (a) for a manufacturer licence—intentionally manufacture goods that are excisable goods knowing, or being reckless as to whether, they are excisable goods; or
 - (b) for a manufacturer licence or a storage licence—intentionally keep or store excisable goods knowing, or being reckless as to whether, they are excisable goods.

Penalty: 2 years imprisonment or the greater of:

- (a) 500 penalty units; and
- (b) 5 times the amount of duty that would be payable if the goods had been entered for home consumption on the penalty day.

122 Subsection 39K(4)

Omit “suspended, the licence holder must not, without permission under subsection (6)”, substitute “suspended relying on subsection 39G(1), the licence holder must not, without permission under subsection (6) of this section”.

123 Paragraph 39K(4)(b)

Repeal the paragraph, substitute:

- (b) for a manufacturer licence or storage licence—keep or store excisable goods at any premises covered by the licence; and

124 After subsection 39K(4)

Insert:

- (4A) During a period in which a licence is suspended relying on subsection 39G(1A), the licence holder must not, without permission under subsection (6) of this section, at premises in relation to which the licence is suspended:
- (a) for a manufacturer licence—manufacture excisable goods; or

- (b) for a manufacturer licence or storage licence—keep or store excisable goods.

Penalty: 100 penalty units.

125 Subsection 39K(5)

Omit “subsection (4)”, substitute “subsections (4) and (4A)”.

126 Subsection 39K(6)

Omit “the licence is suspended”, substitute “a licence is suspended relying on subsection 39G(1) or (1A)”.

127 Paragraphs 39K(6)(a), (b) and (c)

Omit “the premises specified in”, substitute “any of the premises covered by”.

128 Paragraphs 39K(6)(d) and (e)

Repeal the paragraphs, substitute:

- (d) if the licence is suspended relying on subsection 39G(1):
 - (i) by written notice to the owner of goods at premises covered by the licence, require the owner to remove the goods to another place approved by the Collector; and
 - (ii) take such control of premises covered by the licence, and of any goods at those premises, as may be necessary for the protection of the revenue or for ensuring compliance with the Excise Acts; and
- (e) if the licence is suspended relying on subsection 39G(1A):
 - (i) by written notice to the owner of goods at premises in relation to which the licence is suspended, require the owner to remove the goods to another place approved by the Collector; and
 - (ii) take such control of premises in relation to which the licence is suspended, and of any goods at those premises, as may be necessary for the protection of the revenue or for ensuring compliance with the Excise Acts; and

129 Subsection 39L(1)

Repeal the subsection, substitute:

- (1) The Collector may cancel a licence if:
 - (a) the Collector is entitled to suspend the licence relying on subsection 39G(1); or
 - (b) but for subsection 39LA(3), the Collector could vary the licence under subsection 39LA(1) or would be required to vary the licence under subsection 39LA(2).

130 Paragraph 39L(3)(b)

Omit “the premises specified in”, substitute “any of the premises covered by”.

131 Subsection 39L(4)

Omit “the premises specified in the licence”, substitute “any of the premises covered by the licence”.

132 Paragraph 39L(5)(b)

Omit “the premises specified in the licence”, substitute “any of the premises covered by the licence”.

133 At the end of Division 4 of Part IV

Add:

39LA Variation of certain licences to remove premises

- (1) Subject to subsection (3), the Collector may vary a licence to no longer cover particular premises if:
 - (a) the licence covers more than one premises; and
 - (b) the Collector is entitled to suspend the licence in relation to the premises relying on subsection 39G(1A).
- (2) Subject to subsection (3), the Collector must vary a licence to no longer cover particular premises if:
 - (a) the licence covers more than one premises; and
 - (b) the Collector receives written notice from the licence holder requesting the variation.

- (3) The Collector must not vary a licence under subsection (1) or (2) if the effect of varying the licence would be:
 - (a) for a manufacturer licence—that there are no factories covered by the licence; or
 - (b) for a storage licence—that there are no premises covered by the licence.
- (4) The Collector must vary a licence under subsection (1) or (2) by written notice:
 - (a) served, either personally or by post, on the licence holder; or
 - (b) served personally on a person who, at the time of service, apparently participates in the management or control of premises covered by the licence.
- (5) If the Collector varies the licence under subsection (1), the Collector must, by written notice, inform an owner of excisable goods at the premises that will no longer be covered by the licence:
 - (a) that the owner is required, within a time specified in the notice or any further time allowed by the Collector, to:
 - (i) pay to the Collector duty payable in respect of the goods at the premises; or
 - (ii) remove the goods at the premises to another place in accordance with permission obtained from the Collector; and
 - (b) that, if the owner does not comply with the requirements of the notice, the goods will be sold or otherwise disposed of.
- (6) The notice under subsection (5) must be:
 - (a) served, either personally or by post, on the owner of the goods; or
 - (b) served personally on a person who, at the time of the variation of the licence, apparently participated in the management or control of the premises.
- (7) If the owner of goods in relation to which a notice under subsection (5) is served fails to comply with the requirements of the notice within the time specified in the notice or any further time allowed by the Collector, the Collector may sell, or otherwise dispose of, the goods.

134 Section 39M (heading)

Omit “on cancellation etc. of licence”, substitute “if licence ceases to be in force or is varied”.

135 Before subsection 39M(1)

Insert:

Fault-based offences

136 Subsection 39M(1)

Omit “has been cancelled, or has expired and has not been renewed”, substitute “ceases to be in force”.

137 Subsection 39M(1)

Omit “the premises that were specified in”, substitute “any of the premises that were covered by”.

138 Subsection 39M(1) (note)

Repeal the note.

139 After subsection 39M(1)

Insert:

- (2) If a licence is varied to no longer cover particular premises, a person must not, without permission, intentionally remove from the premises any excisable goods on which duty has not been paid, knowing, or being reckless as to whether, the goods are excisable goods on which duty has not been paid.

Penalty: 2 years imprisonment or the greater of:

- (a) 500 penalty units; and
- (b) 5 times the amount of duty that would be payable if the goods had been entered for home consumption on the penalty day.

Strict liability offences

140 Subsection 39M(3)

Omit “has been cancelled, or has expired and has not been renewed”, substitute “ceases to be in force”.

141 Subsection 39M(3)

Omit “the premises that were specified in”, substitute “any of the premises that were covered by”.

142 After subsection 39M(3)

Insert:

(3A) If a licence is varied to no longer cover particular premises, a person must not, without permission, remove from the premises any excisable goods on which duty has not been paid.

Penalty: 100 penalty units.

143 Subsection 39M(4)

Omit “subsection (3)”, substitute “subsections (3) and (3A)”.

144 Section 39N (heading)

Omit “**on cancellation etc. of licence**”, substitute “**if licence ceases to be in force or is varied**”.

145 Subsection 39N(1)

Omit “has been cancelled, or has expired and has not been renewed”, substitute “ceases to be in force”.

146 Paragraph 39N(1)(a)

Omit “the premises specified in”, substitute “any of the premises that were covered by”.

147 After subsection 39N(1)

Insert:

(1A) If a licence is varied to no longer cover particular premises, the Collector may cause:

- (a) any excisable goods on which duty has not been paid that are at the premises; and
- (b) any packages in which the goods are contained; to be removed to such other place as the Collector thinks fit.

148 Subsection 39N(2)

Omit “the goods if after 6 months after removing the goods under subsection (1)”, substitute “goods if after 6 months after removing the goods under subsection (1) or (1A)”.

149 Section 39P

Omit “the premises specified in”, substitute “any of the premises that are or were covered by”.

150 Subsection 44(2)

Omit “specified in”, substitute “covered by”.

151 Paragraphs 51(1)(a) and (b)

Omit “In what parts of the factory”, substitute “in what parts of a factory covered by the licence”.

152 Subsection 51(1)

Omit “shall”, substitute “must”.

153 Section 52

Omit “shall at his or her”, substitute “must at the manufacturer’s”.

154 Section 52

Omit “his or her factory” (first occurring), substitute “a factory covered by the licence”.

155 Section 52

Omit “his or her factory” (second occurring), substitute “such a factory”.

156 Section 53

Omit “his or her factory” (first occurring), substitute “a factory covered by the licence”.

157 Section 53

Omit “his or her factory” (second occurring), substitute “such a factory”.

158 Section 77E

Repeal the section, substitute:

77E Removal of beer if licence ceases to be in force or is varied to no longer cover a particular brewery

If particular premises stop being covered by a brewery licence because the licence ceases to be in force or is varied to no longer cover the premises, a person must not, except with permission, remove or cause to be removed from the premises any beer on which duty has not been paid.

Penalty: 50 penalty units.

159 Section 77F (heading)

Omit “on cancellation etc. of licence”, substitute “if licence ceases to be in force or is varied”.

160 Subsection 77F(1)

Repeal the subsection, substitute:

- (1) If, after the expiration of one month after a brewery licence ceases to be in force or is varied to no longer cover a particular brewery, beer on which duty has not been paid remains at a place that is no longer covered by the licence, then the Collector may sell the beer and any containers and packages that contain the beer.

161 Paragraph 77HB(a)

Omit “specified in”, substitute “covered by”.

162 Subsection 86(3)

Omit “specified in”, substitute “covered by”.

163 Paragraph 116(1)(bc)

Omit “specified in”, substitute “covered by”.

Division 2—Consequential amendments

Customs Licensing Charges Act 1997

164 Subsection 6D(3)

Repeal the subsection.

165 Section 6E

Repeal the section.

Customs Tariff Act 1995

166 Schedule 3 (subheading 2709.00.10, the description of goods in column 2)

Omit “specified in”, substitute “covered by”.

167 Schedule 3 (subheading 2710.19.14, the description of goods in column 2)

Omit “specified in”, substitute “covered by”.

Excise Tariff Act 1921

168 Schedule (table item 10, column headed “Description of goods”, subparagraph (a)(ii))

Omit “specified in”, substitute “covered by”.

Taxation Administration Act 1953

169 Amendments of listed provisions—references to premises specified in a licence

Omit “specified in” and substitute “for which there is in force” in the following provisions in Schedule 1:

- (a) subsection 295-75(6);
- (b) subsection 308-10(7);
- (c) subsection 308-15(7);
- (d) subsection 308-20(7);

- (e) subsection 308-25(7);
- (f) subsection 308-30(7);
- (g) subsection 308-35(7);
- (h) subsection 308-40(7);
- (i) subsection 308-45(7);
- (j) subsection 308-50(7);
- (k) subsection 308-110(6);
- (l) subsection 308-115(6);
- (m) subsection 308-120(6);
- (n) subsection 308-125(6);
- (o) subsection 308-130(6);
- (p) subsection 308-135(6).

Division 3—Application and transitional provisions

170 Application and transitional provisions—amendment of the *Customs Act 1901*

- (1) Except as is otherwise provided by this item, the amendments of the *Customs Act 1901* made by this Part apply in relation to:
 - (a) any warehouse licence that is granted on or after the commencement of this item on an application made on or after that commencement; and
 - (b) an excise-equivalent warehouse licence that is varied on or after that commencement.
- (2) Sections 80 and 81 of the *Customs Act 1901*, as amended by this Part, apply in relation to an application for a warehouse licence made on or after the commencement of this item.
- (3) Paragraph 80(1)(g) of the *Customs Act 1901*, as in force immediately before the commencement of this item, does not apply in relation to an application for an excise-equivalent warehouse licence if the application is made but not decided before that commencement.
- (4) Section 81B of the *Customs Act 1901*, as amended by this Part, applies in relation to an application to vary a warehouse licence if the application is made on or after the commencement of this item, whether the licence is granted before, on or after that commencement.

- (5) Paragraph 81B(2)(e) of the *Customs Act 1901*, as in force immediately before the commencement of this item, does not apply in relation to an application to vary an excise-equivalent warehouse licence if the application is made but not decided before that commencement.
- (6) Subsections 83(1A) to (1C), and sections 84, 86, 87 and 87B, of the *Customs Act 1901*, as amended by this Part, apply on and after the commencement of this item in relation to a warehouse licence that is in force on or after that commencement, whether the licence is granted before, on or after that commencement.
- (7) Subsection 85(2A) of the *Customs Act 1901*, as amended by this Part, applies to the grant of an excise-equivalent warehouse licence on or after the commencement of this item, even if the licence was applied for before that commencement.
- (8) A place specified or described in a warehouse licence that is in force immediately before the commencement of this item is taken, on and after that commencement, to be and always to have been covered by the licence for all purposes (subject to any variation of the licence on or after that commencement).
- (9) Regulations made for the purposes of subsection 102A(3) of the *Customs Act 1901* that were in force immediately before the commencement of this item continue in force (and may be dealt with) as if they had been made for the purposes of paragraph 102A(3A)(b) of that Act, as amended by this Act.

171 Transitional provisions—warehouse licence application charges and warehouse licence charges

- (1) If:
 - (a) a person or partnership applied for an excise-equivalent warehouse licence (within the meaning of the *Customs Act 1901* as amended by this Part) before the commencement of this item; and
 - (b) the licence is granted before, on or after that commencement; and
 - (c) the licence comes into force on or after 1 July 2024;then:

- (d) the Comptroller-General of Customs, on behalf of the Commonwealth, must refund to the person or partnership an amount equal to so much of any warehouse licence application charge as has been paid for the grant of the licence; and
 - (e) so much of any warehouse licence charge as has not been paid in respect of the grant of the licence before the commencement of this item is taken on and after that commencement to no longer be payable under section 85 of the *Customs Act 1901*; and
 - (f) the Comptroller-General of Customs, on behalf of the Commonwealth, must refund to the person or partnership an amount equal to so much of any warehouse licence charge as has been paid for the grant of the licence.
- (2) If:
- (a) a person or partnership applied to renew an excise-equivalent warehouse licence (within the meaning of the *Customs Act 1901* as amended by this Part) before the commencement of this item; and
 - (b) the licence is renewed before 1 July 2024; and
 - (c) but for the amendments of section 83 of the *Customs Act 1901* made by this Part, the 12 month period mentioned in subsection 84(4) of that Act would have ended on 30 June 2025;
- then:
- (d) so much of any warehouse licence charge as has not been paid in respect of the renewal of the licence before the commencement of this item is taken on and after that commencement to no longer be payable under section 85 of the *Customs Act 1901*; and
 - (e) the Comptroller-General of Customs, on behalf of the Commonwealth, must refund to the person or partnership an amount equal to so much of any warehouse licence charge as has been paid for the renewal of the licence.
- (3) Despite the amendments of the *Customs Licensing Charges Act 1997* made by this Part, section 6E of that Act, as in force immediately before commencement of this item, continues to apply in relation to the grant of a licence that came into force before 1 July 2024.
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172 Application provisions—amendment of the *Excise Act 1901*

- (1) Except as is otherwise provided by this item, the amendments of the *Excise Act 1901* made by this Part apply in relation to:
 - (a) a licence that is granted on or after the commencement of this item on an application made on or after that commencement; and
 - (b) a licence that is varied on or after that commencement.
- (2) Sections 39 to 39C of the *Excise Act 1901*, as amended by this Part, apply in relation to an application for a licence made on or after the commencement of this item.
- (3) Sections 39E to 39L of the *Excise Act 1901*, as amended by this Part, apply on and after the commencement of this item in relation to a licence that is in force on or after that commencement, whether the licence is granted before, on or after that commencement.
- (4) Subsections 39M(1) and (3) and 39N(1) of the *Excise Act 1901*, as amended by this Part, apply to a licence that ceases to be in force on or after the commencement of this item.
- (5) Despite the amendments of sections 77E and 77F of the *Excise Act 1901* made by this Part, those sections, as in force immediately before the commencement of this item, continue to apply in relation to a brewery licence that is cancelled, or that expires without being renewed, before that commencement.
- (6) A place specified in a licence that is in force immediately before the commencement of this item is taken, on and after that commencement, to be and always to have been covered by the licence for all purposes (subject to any variation of the licence on or after that commencement).

Part 2—Removing goods from licensed premises to other licensed premises

Division 1—Amendments

Customs Act 1901

173 Section 71E (heading)

Repeal the heading, substitute:

71E Movement permissions

174 Before subsection 71E(1)

Insert:

Movement permissions—movement to specified places

175 After subsection 71E(3AB)

Insert:

Movement permissions—excise-equivalent warehouse licences

(3AC) The Comptroller-General of Customs may give permission in writing to the holder of an excise-equivalent warehouse licence to remove excise-equivalent goods from the warehouse or warehouses covered by the licence to any other warehouse at which excise-equivalent goods of the kind being removed are authorised to be warehoused (whether by that or any other excise-equivalent warehouse licence).

(3AD) The Comptroller-General of Customs:

- (a) must give a permission under subsection (3AC) to the holder of an excise-equivalent warehouse licence:
 - (i) on the grant of the licence if the licence covers more than one warehouse; or
 - (ii) for a licence that when granted covered only one warehouse—if the Comptroller-General varies the licence to cover more than one warehouse; and

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Part 2 Removing goods from licensed premises to other licensed premises

(b) otherwise, may give a permission under that subsection on application by the licence holder.

(3AE) A permission given under subsection (3AC) has effect subject to any conditions that apply to the licence that covers the warehouse from which the goods are removed.

Effect of movement permissions

(3AF) A permission given under paragraph (3AB)(c) or subsection (3AC) is, until revoked, authority for the person to whom the permission is given to move goods to which the permission relates accordingly.

Forfeiture of goods moved otherwise than as permitted

176 Before subsection 71E(3C)

Certain cargo reports taken to be movement applications

177 Before subsection 71E(4)

Directions to move goods to a warehouse

178 Subsection 71E(4)

Omit “subsection (3)”, substitute “paragraph (3AB)(c)”.

Excise Act 1901

179 Before subsection 61A(1)

Insert:

Permission to remove goods from and to particular places

180 After subsection 61A(2)

Insert:

(2AAA) A Collector may give permission in writing to the holder of:

(a) a storage licence; or

(b) a manufacturer licence other than a manufacturer licence authorising the manufacture of any tobacco goods; to remove goods that are subject to the CEO's control from premises covered by the licence to any other premises at which goods of the kind being removed are authorised to be kept (whether by that or any other licence).

(2AAB) A Collector:

- (a) must give permission under subsection (2AAA):
 - (i) on the grant of a licence covered by paragraph (2AAA)(a) or (b) that covers more than one premises; or
 - (ii) for a licence covered by paragraph (2AAA)(a) or (b) that covered only one premises when granted—if the Collector varies the licence to cover more than one premises; and
- (b) otherwise, may give a permission under that subsection on application by the licence holder.

(2AAC) A permission given under subsection (2AAA) has effect subject to any conditions to which the licence that covers the premises from which the goods are removed is subject.

(2AAD) Until a permission under subsection (2AAA) is revoked, the permission is authority for the licence holder to remove goods subject to the CEO's control accordingly.

181 Subsection 61A(2AA)

Omit “A Collector must not give permission under subsection (1) or (2)”, substitute “Despite any of the preceding subsections, a Collector must not give permission under subsection (1), (2) or (2AAA)”.

182 Before subsection 61A(2A)

Insert:

Permission to deliver goods for exportation

183 After subsection 61A(2B)

Insert:

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Part 2 Removing goods from licensed premises to other licensed premises

Certain permissions may be revoked

- (2C) A Collector may, by written notice given to the licence holder, revoke a permission under subsection (1), (2AAA) or (2A).

Permission may be subject to conditions

184 Subsection 61A(3)

After “(2)”, insert “, (2AAA)”.

185 Before subsection 61A(4)

Insert:

Contravening a condition of a permission

Division 2—Application provisions

186 Movement permissions

The amendments made by this Part apply in relation to a licence granted before, on or after the commencement of this Part.

Part 3—The Excise and Excise-Equivalent Warehouse Licences Register

Division 1—Amendments

Customs Act 1901

187 At the end of Part V

Add:

102AB Disclosure of excise-equivalent warehouse licence information

An officer of Customs must disclose information relating to an excise-equivalent warehouse licence (within the meaning of this Part) to a taxation officer if the officer of Customs reasonably believes that the disclosure is necessary for the purposes of the Commissioner of Taxation performing a function or exercising a power in relation to the register established under subsection 40(1) of the *Excise Act 1901*.

Excise Act 1901

188 At the end of Division 6 of Part IV

Add:

40 Excise and Excise-Equivalent Warehouse Licences Register

Establishing and maintaining the register

- (1) The CEO must establish and maintain a register, to be known as the Excise and Excise-Equivalent Warehouse Licences Register, that includes the information mentioned in subsection (2) about licences of any of the following kinds that are in force:
 - (a) storage licences granted under subsection 39A(1) of this Act;
 - (b) manufacturer licences granted under subsection 39A(1) of this Act, other than manufacturer licences that allow for the manufacture of tobacco goods;

Schedule 1 Streamlining administration

Part 3 The Excise and Excise-Equivalent Warehouse Licences Register

(c) warehouse licences granted under section 79 of the *Customs Act 1901* that are excise-equivalent warehouse licences for the purposes of Part V of that Act.

(2) The information that must be included is as follows:

- (a) the name of the licence holder;
- (b) if the licence holder has an Australian Business Number—the Australian Business Number;
- (c) the name of the Act under which the licence was granted;
- (d) any additional information that is prescribed by the regulations for the purposes of this paragraph.

Updating the register

(3) If:

- (a) the CEO is satisfied that information included in the register is incorrect; and
- (b) the CEO has access to information that the CEO believes to be correct;

the CEO may adjust the information on the register accordingly.

Register to be publicly available

(4) The CEO must ensure that the register is made publicly available on a website maintained by the Australian Taxation Office.

Register is not a legislative instrument

(5) The register is not a legislative instrument.

Admissibility of information on the register

(6) The CEO may issue a document containing the details of a matter taken from the register.

(7) A document issued under subsection (6) is admissible in any proceedings as prima facie evidence of the matter.

(8) Subsections (6) and (7) do not limit the manner in which evidence may be adduced, or the admissibility of evidence, under the *Evidence Act 1995*.

Taxation Administration Act 1953

189 Subsection 355-50(1) in Schedule 1 (note 2)

Repeal the note, substitute:

Note 2: Examples of duties mentioned in paragraph (b) include:

- (a) the duty to make available information under sections 3C, 3E and 3H of this Act; and
- (b) the duty to establish and maintain the Excise and Excise-Equivalent Warehouse Licences Register under subsection 40(1) of the *Excise Act 1901*.

Division 2—Application provisions

190 Information to be included on the register

Subsection 40(1) of the *Excise Act 1901*, as inserted by this Part, applies in relation to a licence that is in force on or after the commencement of this item, whether the licence is granted before, on or after that commencement.

191 Making the register publicly available

Despite subsection 40(4) of the *Excise Act 1901*, as inserted by this Part, the CEO need not comply with that subsection until after the end of the 30-day period beginning on the day this item commences.

Part 4—Removing licence requirements for certain producers of crude oil and condensate

Excise Tariff Act 1921

192 Subsection 3(1)

Insert:

exempt onshore condensate means condensate that is included in exempt onshore oil and condensate.

exempt onshore oil means stabilised crude petroleum oil that is included in exempt onshore oil and condensate.

exempt onshore oil and condensate means:

- (a) if a particular onshore field produces stabilised crude petroleum oil and condensate—stabilised crude petroleum oil and condensate produced from the field after 30 June 1987 that is included in the first 4767.3 megalitres of stabilised crude petroleum oil and condensate produced from the field before, on or after 30 June 1987; or
- (b) if a particular onshore field produces stabilised crude petroleum oil but not condensate—stabilised crude petroleum oil produced from the field after 30 June 1987 that is included in the first 4767.3 megalitres of stabilised crude petroleum oil produced from the field before, on or after 30 June 1987; or
- (c) if a particular onshore field produces condensate but not stabilised crude petroleum oil—condensate produced from the field after 30 June 1987 that is included in the first 4767.3 megalitres of condensate produced from the field before, on or after 30 June 1987.

193 Subsection 3(1)

Repeal the following definitions:

- (a) definition of *pre-threshold onshore condensate*;
- (b) definition of *pre-threshold onshore oil*;
- (c) definition of *pre-threshold onshore oil and condensate*.

194 Subsection 3(1A)

Repeal the subsection.

195 Schedule (at the end of the cell at table item 20, column headed “Description of goods”)

Add:

; and (c) exempt onshore oil

196 Schedule (table subitem 20.3)

Repeal the subitem.

197 Schedule (at the end of the cell at table item 21, column headed “Description of goods”)

Add:

; and (d) exempt onshore condensate

198 Schedule (table subitem 21.2)

Repeal the subitem.

*[Minister’s second reading speech made in—
House of Representatives on 16 May 2024
Senate on 24 June 2024]*

(56/24)
