





# Excise Amendment Regulations 2006 (No. 3)

## Select Legislative Instrument 2006 No. 174

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I, PROFESSOR MARIE BASHIR, AC, CVO, Deputy of the Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following Regulations under the *Excise Act 1901*.

Dated 28 June 2006

MARIE BASHIR  
Deputy of the  
Governor-General

By His Excellency's Command

CHRIS PEARCE  
Parliamentary Secretary to the Treasurer

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**1 Name of Regulations**

These Regulations are the *Excise Amendment Regulations 2006 (No. 3)*.

**2 Commencement**

These Regulations commence on 1 July 2006.

**3 Amendment of *Excise Regulations 1925***

Schedule 1 amends the *Excise Regulations 1925*.

**Schedule 1 Amendments**

(regulation 3)

**[1] Subregulation 2 (1), definition of *other excisable beverage***

*omit*

**[2] Subregulation 2 (2)**

*omit*

**[3] Part II, Division 5, heading**

*substitute*

**Division 5 Delivery of Australian tobacco leaf**

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**[4] Regulation 33**

*substitute*

**33 Approval for uses and destruction of tobacco leaf**

- (1) Australian tobacco leaf may be delivered for a purpose approved by the CEO.

*Examples of a purpose that may be approved by the CEO*

- 1 a medical purpose
- 2 a scientific purpose
- 3 a horticultural purpose
- 4 an agricultural purpose.

- (2) Australian tobacco leaf may be delivered if:

- (a) it is to be destroyed; and
- (b) the CEO has approved the delivery.

**[5] Subparagraph 50 (1) (tc) (i)**

*omit*

as prescribed by by-laws, being goods referred to in sub-item 13 (A) of the Schedule to the *Excise Tariff Act 1921*; and

*insert*

being goods mentioned in item 4 of Schedule 1; and

**[6] Paragraph 50 (1) (u)**

*omit*

as prescribed by by-laws, being goods referred to in sub-item 13 (A) in the Schedule to the *Excise Tariff Act 1921* and:

*insert*

being goods mentioned in item 4 of Schedule 1 and:

**[7] Paragraph 50 (1) (ua)**

*omit*

as prescribed by by-laws, being goods referred to in sub-item 13 (B) in the Schedule to the *Excise Tariff Act 1921* and:

*insert*

being goods mentioned in item 5 of Schedule 1 and:

**[8] Subparagraph 50 (1) (ub) (i)**

*omit*

as prescribed by by-laws, being goods referred to in sub-item 13 (B) of the Schedule to the *Excise Tariff Act 1921*; and

*insert*

being goods mentioned in item 5 of Schedule 1; and

**[9] Subparagraph 50 (1) (zz) (i)**

*omit*

subitem 15 (B)

*insert*

subitem 15.2

**[10] Subparagraph 50 (1) (zza) (i)**

*omit*

subitem 15 (B)

*insert*

subitem 15.2

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**[11] Subregulation 50 (6)**

*substitute*

(6) For paragraph 50 (1) (v):

*petrol* means goods described in item 10 or 15 of the Schedule to the *Excise Tariff Act 1921*, other than goods that have been used.

**[12] After regulation 50**

*insert*

**50A Other circumstances under which refunds, rebates and remissions are made**

For section 78 of the Act, and in addition to regulation 50, the circumstances mentioned in Schedule 1 are prescribed.

**[13] Regulation 56**

*omit*

container as determined under section 77B of the Act at the time it was entered for home consumption.

*insert*

container.

**[14] Subregulation 57AA (5)**

*omit*

regulation 161.

*insert*

subregulation 50 (6).

**[15] Paragraph 186 (1) (a)**

*omit*

spirituous liquor or beverages (other than beer or wine)

*insert*

alcoholic beverages (other than beer)

**[16] Paragraph 186 (1) (e)**

*omit*

spirituous liquor or beverages (including beer or wine),

*insert*

alcoholic beverages (including beer),

**[17] Schedule 1**

*substitute*

**Schedule 1 Prescribed circumstances**

(regulation 50A)

<b>Item</b>	<b>Circumstance</b>
1	Excise duty is payable on tobacco that is to be used, other than by human consumption, for a purpose approved by the CEO. <i>Examples of a purpose that may be approved by the CEO</i> <ol style="list-style-type: none"><li>1 a medical purpose</li><li>2 a scientific purpose</li><li>3 a horticultural purpose</li><li>4 an agricultural purpose.</li></ol>
2	Excise duty is payable on goods for the official use of: <ol style="list-style-type: none"><li>(a) the Governor-General; or</li><li>(b) any member of the Governor-General's family; or</li><li>(c) a State Governor; or</li><li>(d) any member of a State Governor's family.</li></ol>

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<b>Item</b>	<b>Circumstance</b>
3	Excise duty is payable on goods that are: <ul style="list-style-type: none"><li>(a) either:<ul style="list-style-type: none"><li>(i) the property of the Australian American Foundation; or</li><li>(ii) petroleum products that are the property of the ANZAC Agency for the Pacific Region of the Commonwealth War Graves Commission; and</li></ul></li><li>(b) either:<ul style="list-style-type: none"><li>(i) for the official use of an international organisation established by agreement between Australia and 1 or more other countries; or</li><li>(ii) for the official or personal use of an official of an international organisation of that kind; and</li></ul></li><li>(c) not for the purpose of trade.</li></ul>
4	Excise duty is payable on goods: <ul style="list-style-type: none"><li>(a) that are for use by the Government of a country other than Australia under an agreement between that Government and the Government of Australia; and</li><li>(b) that:<ul style="list-style-type: none"><li>(i) are for the official use of that Government; and</li><li>(ii) are not for the purpose of trade.</li></ul></li></ul>
5	Excise duty is payable on goods for use by, or sale to, persons covered by a Status of Forces agreement between the Government of Australia and another country if the goods are: <ul style="list-style-type: none"><li>(a) for the official use of a person covered by the agreement; and</li><li>(b) not resold in Australia to a person not covered by the agreement.</li></ul>

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<b>Item</b>	<b>Circumstance</b>
6	<p>Excise duty is payable on any of the following goods:</p> <ul style="list-style-type: none"><li>(a) ale, porter and other beer;</li><li>(b) brandy;</li><li>(c) whisky;</li><li>(d) rum;</li><li>(e) gin;</li><li>(f) liqueurs;</li><li>(g) tobacco;</li><li>(h) cigars;</li><li>(i) cigarettes;</li></ul> <p>for consumption by the personnel of a sea-going vessel of the Royal Australian Navy or Australian Military Forces when:</p> <ul style="list-style-type: none"><li>(j) the vessel is in full commission; and</li><li>(k) the goods are consumed on the vessel.</li></ul>
7	<p>Excise duty is payable on goods purchased by a relevant traveller at an inwards duty free shop, being goods that if:</p> <ul style="list-style-type: none"><li>(a) the goods had been imported into Australia; and</li><li>(b) the clearance through Customs of the personal baggage (including the excisable goods) of the relevant traveller had been an approval of their delivery for home consumption for the purposes of the <i>Customs Act 1901</i>;</li></ul> <p>would have been goods:</p> <ul style="list-style-type: none"><li>(c) described in paragraph (b) of item 15 of Schedule 4 to the <i>Customs Tariff Act 1995</i>; and</li><li>(d) to which that item applied.</li></ul> <p><i>Note inwards duty free shop and relevant traveller are defined in section 61E of the Act.</i></p>

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**[18] Further amendments — omissions**

The following provisions are omitted:

- regulation 2A
- Part II, Divisions 1 to 4 (inclusive)
- regulations 34 to 39A (inclusive)
- Part II, Divisions 6 to 8 (inclusive)

- paragraphs 50 (1) (e), (f), (zx) and (zy)
- subregulation 50 (2)
- regulations 52AAAA, 54 and 80
- Parts VI, VIII, IX, 10 and XIII
- subregulation 186 (4)
- Parts XVI, XVIII and XX
- regulations 244 to 246 (inclusive), 249 and 250
- Schedule 2.