





# **Excise and Customs Legislation Amendment (Streamlining Administration) Regulations 2024**

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I, General the Honourable David Hurley AC DSC (Retd), Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulations.

Dated

20 June 2024

David Hurley  
Governor-General

By His Excellency's Command

Andrew Leigh  
Assistant Minister for Competition, Charities and Treasury  
Parliamentary Secretary to the Treasurer

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## 1 Name

This instrument is the *Excise and Customs Legislation Amendment (Streamlining Administration) Regulations 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. Sections 1 to 4 and anything in this instrument not elsewhere covered by this table	The day after this instrument is registered.	22 June 2024
2. Schedule 1, Part 1	The day after this instrument is registered.	22 June 2024
3. Schedule 1, Part 2	The later of: (a) the start of the day after this instrument is registered; and (b) the same time as the <i>Excise and Customs Legislation Amendment (Streamlining Administration) Act 2024</i> commences.  However, the provisions do not commence at all if the event mentioned in paragraph (b) does not occur.	

Note: This table relates only to the provisions of this instrument as originally made.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 the following:

- (a) the *Customs Act 1901*;
- (b) the *Excise Act 1901*.

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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

## Schedule 1—Amendments

### Part 1—Main amendments

#### *Customs Regulation 2015*

##### **1 Section 4 (at the end of the definition of *petrol*)**

Add:

; and (c) any goods classified under the following tariff headings or subheadings:

- (i) 2710.19.91;
- (ii) 2710.19.92;
- (iii) 2710.91.91;
- (iv) 2710.91.92;
- (v) 2710.99.91;
- (vi) 2710.99.92;
- (vii) 3403.11.10;
- (viii) 3403.11.90;
- (ix) 3403.19.10;
- (x) 3403.19.90;
- (xi) 3403.91.10;
- (xii) 3403.91.90;
- (xiii) 3403.99.10;
- (xiv) 3403.99.90;
- (xv) 3811.21.10;
- (xvi) 3811.21.90;
- (xvii) 3819.00.00.

##### **2 Paragraph 106(4)(a)**

Omit “item 18 or 19”, substitute “item 18, 19 or 22”.

##### **3 In the appropriate position in Part 18**

Insert:

#### **163 Amendments made by the *Excise and Customs Legislation Amendment (Streamlining Administration) Regulations 2024***

- (1) The amendments made by items 1 and 4 of Part 1 of Schedule 1 to the *Excise and Customs Legislation Amendment (Streamlining Administration) Regulations 2024* apply to goods on which duty is paid on or after 1 July 2024.
- (2) The amendments made by Part 1 of Schedule 1 to the *Excise and Customs Legislation Amendment (Streamlining Administration) Regulations 2024*, in relation to a remission of duty in a circumstance mentioned in item 22 of the table in clause 1 of Schedule 6 to this instrument, apply to goods on which duty is payable on or after 1 January 2025.

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**4 Clause 1 of Schedule 6 (table item 14, column headed “Circumstances”, after paragraph (b))**

Insert:

- (ba) the petrol has not been used;
- (bb) the petrol is subject to further manufacture or production;

**5 Clause 1 of Schedule 6 (at the end of the table)**

Add:

- 22 All of the following apply:
- (a) duty is payable on goods that are excise-equivalent goods classified under a tariff subheading mentioned in any of the following items of the table in clause 1 of Schedule 1:
    - (i) item 39;
    - (ii) items 61 to 69 (other than item 66);
    - (iii) items 70 to 77 (other than item 73);
    - (iv) items 80 to 89 (other than item 84 or 88);
    - (v) items 90 to 99 (other than item 93, 94 or 98);
    - (vi) items 100 to 109 (other than item 102, 107 or 108);
    - (vii) items 110 to 118;
    - (viii) item 129;
    - (ix) items 131 to 134;
  - (b) the goods are stores for the use of passengers or crew of a ship, or for the service of a ship;
  - (c) the goods are for the purpose of carrying on an enterprise (within the meaning of the *New Tax System (Goods and Services Tax) Act 1999*);
  - (d) the ship has a gross tonnage (within the meaning of the *Shipping Reform (Tax Incentives) Act 2012*) of at least 400;
  - (e) the ship is not a ship (within the meaning of Part VII of the Act).

Note: Under Part VII of the Act, *ship* does not include:

- (a) a ship that is not currently engaged in making international voyages; or
- (b) a ship that is currently engaged in making international voyages but is about to make a voyage other than an international voyage.

***Excise Regulation 2015***

**6 Section 11 (table items 1 and 2)**

Repeal the items, substitute:

1	A circumstance mentioned in item 1, 2, 3, 4 or 5 of the table in subclause 1(1) of Schedule 1.	Within: <ul style="list-style-type: none"><li>(a) unless paragraph (b) applies—4 years after the day when the excise duty is paid; or</li><li>(b) if the application relates to goods that are tobacco products—12 months after the day when the excise duty is paid.</li></ul>
2	A circumstance mentioned in item 6 of the table in subclause 1(1) of Schedule 1.	Within: <ul style="list-style-type: none"><li>(a) unless paragraph (b) applies—4 years after the day when the relevant by-law is made; or</li></ul>

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		(b) if the application relates to goods that are tobacco products—12 months after the day when the relevant by-law is made.
2A	A circumstance mentioned in item 7 or 7A of the table in subclause 1(1) of Schedule 1.	If the application relates to goods other than tobacco products—within 4 years after the day when the excise duty is paid.

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**7 Section 11 (table items 3, 4 and 5, column headed “Period for giving application”)**

Omit “12 months”, substitute “4 years”.

**8 Section 11 (after table item 5)**

Insert:

5A	A circumstance mentioned in item 18 of the table in subclause 1(1) of Schedule 1.	Within 4 years after the day when the excise duty is paid.
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**9 Section 11 (table item 6, column headed “Period for giving application”)**

Omit “12 months”, substitute “4 years”.

**10 Subsection 12(2) (before table item 1)**

Insert:

1A	A circumstance mentioned in item 7A of the table in subclause 1(1) of Schedule 1.	The amount that is worked out under subsection (4) of this section.
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**11 At the end of section 12**

Add:

*Refund amount for recovered fuel vapour*

(4) For item 1A of the table in subsection (2), the amount of refund that is payable to a person is equal to the sum of:

(a) the amount of that duty that was paid on the quantity of goods classified to subitems 10.5, 10.6 and 10.7 of the Schedule to the *Excise Tariff Act 1921*; and

(b) the amount of that duty that was paid on so much of the quantity of goods classified to subitems 10.10 and 10.12 of the Schedule to the *Excise Tariff Act 1921* as does not exceed twice the quantity of goods mentioned in paragraph (a) of this subsection;

multiplied by 0.0006442.

Example: If excise duty was paid on 100,000 litres of gasoline (subitem 10.5) and 500,000 litres of diesel (subitem 10.10), and an application for a refund is made, the refund amount is the amount of duty that was paid on 100,000 litres of gasoline and 200,000 litres of diesel, multiplied by 0.0006442.

**12 In the appropriate position in Part 8**

Insert:

**63 Application provision relating to the *Excise and Customs Legislation Amendment (Streamlining Administration) Regulations 2024***

- (1) The amendments made by the amending regulations (other than item 16) apply to goods on which excise duty is paid on or after 1 July 2024.
- (2) The amendment made by item 16 of the amending regulations, in relation to a remission of excise duty without an application in a circumstance mentioned in item 11 of the table in subclause 2(1) of Schedule 1 to this instrument, applies to goods on which excise duty is payable on or after 1 January 2025.
- (3) In this section:

*amending regulations* means the *Excise and Customs Legislation Amendment (Streamlining Administration) Regulations 2024*.

**13 Subclause 1(1) of Schedule 1 (table item 7, column headed “Circumstance”, subparagraph (b)(i))**

Omit “premises for which a licence has been”, substitute “premises covered by a licence”.

**14 Subclause 1(1) of Schedule 1 (at the end of the cell at table item 7, column headed “Circumstance”)**

Add:

; and (d) item 7A does not apply to.

**15 Subclause 1(1) of Schedule 1 (after table item 7)**

Insert:

- 7A All of the following apply:
- (a) excise duty has been paid on any of the following goods:
    - (i) gasoline (other than for use as fuel in aircraft) classified to subitem 10.5 of the Schedule to the *Excise Tariff Act 1921*;
    - (ii) gasoline for use as fuel in aircraft classified to subitem 10.6 of that Schedule;
    - (iii) blends of gasoline and ethanol classified to subitem 10.7 of that Schedule;
    - (iv) diesel classified to subitem 10.10 of that Schedule;
    - (v) blends of diesel and either biodiesel or ethanol, or both, classified to subitem 10.12 of that Schedule;
  - (b) a quantity of the goods are returned to premises covered by a licence granted under section 39A of the Act;
  - (c) the returned goods are processed by a vapour recovery unit at the premises.

**16 Subclause 2(1) of Schedule 1 (at the end of the table)**

Add:

- 11 All of the following apply:
- (a) excise duty is payable on goods that are classified to item 10 (other than subitem 10.6 or 10.17) of the Schedule to the *Excise Tariff Act 1921*;
  - (b) the goods are stores for the use of passengers or crew of a ship, or for the service of a ship;

**Schedule 1** Amendments  
**Part 1** Main amendments

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- (c) the goods are supplied from premises covered by a licence granted under section 39A of the Act;
- (d) the goods are supplied to a person for the purpose of carrying on an enterprise (within the meaning of the *A New Tax System (Goods and Services Tax) Act 1999*);
- (e) the ship has a gross tonnage (within the meaning of the *Shipping Reform (Tax Incentives) Act 2012*) of at least 400;
- (f) the ship is not an overseas ship (within the meaning of the Act).

## **Part 2—Consequential amendments**

### *Customs Regulation 2015*

#### **17 Subsection 35(4)**

Repeal the subsection.

#### **18 Section 146 (table item 9)**

Repeal the item, substitute:

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9	Subparagraph 86(1AA)(b)(ii)
9A	Subparagraph 86(1AD)(b)(ii)