

2002

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA  
HOUSE OF REPRESENTATIVES

=====

**EXCISE TARIFF PROPOSAL NO. 1 (2002)**

\_\_\_\_\_  
*(Motion moved on behalf of the Treasurer)*  
\_\_\_\_\_

1. That the *Excise Tariff Act 1921*, be altered as set out in the Schedule to this Proposal and that the alterations operate on and from 25 October 2001.

**SCHEDULE**

**The Schedule to the *Excise Tariff Act 1921* is altered by:**

**1 Subsection 6G(1)**

Omit “referred to in subsection (2)”, substitute “referred to in subsection (2) or (3)”.

**2 Subsection 6G(1A)**

Omit “For the purposes of subsection (1),”, substitute “For the purposes of subsections (1) and (3),”.

**3 After subsection 6G(2)**

Insert:

(3) Duty payable under this Act on an excisable blended petroleum product comprising an emulsified blend of:

- (a) diesel classified to Item 11 of the Schedule as diesel other than recycled product; and
- (b) water that is added to produce the emulsified blend; and
- (c) any other additive in the emulsified blend including, but not limited to, an additive to assist the process of emulsification;

is worked out using the formula:

$[\text{Volume of diesel} + \text{Volume of additives}] \times \text{Maximum diesel rate}$

where:

*volume of additives* means the volume of additives (if any) in the excisable blended petroleum product.

*volume of diesel* means the volume of diesel in the excisable blended petroleum product.