

2001

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA  
HOUSE OF REPRESENTATIVES

=====

**EXCISE TARIFF PROPOSAL NO. 2 (2001)**

\_\_\_\_\_

*(Motion moved on behalf of the Treasurer)*

1. That the *Excise Tariff Act 1921*, as proposed to be altered by Excise Tariff Proposals, be further altered as set out in the Schedule to this Proposal and that the further alterations operate on and from 1 January 2000.

2. That in this Proposal, "Excise Tariff Proposals" means -

Excise Tariff Proposal No. 1 (2000) introduced into the House of Representatives on 6 June 2000; and

Excise Tariff Proposal No. 2 (2000) introduced into the House of Representatives on 21 June 2000; and

Excise Tariff Proposal No. 3 (2000) introduced into the House of Representatives on 29 June 2000; and

Excise Tariff Proposal No. 1 (2001) introduced into the House of Representatives on this day.

**SCHEDULE**

**The *Excise Tariff Act 1921* is altered by:**

1. Repealing paragraph (b) of the definition of ***blending rate*** in section 6G and substituting the following:
  - (b) if no goods included in subparagraph (a)(i) or (ii) are included in the excisable blended petroleum product and it is not an excisable blended petroleum product to which paragraph (c) applies – the maximum diesel rate; or
  - (c) if the excisable blended petroleum product comprises only goods classified to item 15 of the Schedule or imported goods that would be so classified if produced in Australia – the rate applicable to goods classified to that item.
  
2. Inserting in subsection 6G(1) the following definition:

***excise equivalent rate***, in relation to imported goods that are a constituent element of an excisable blended petroleum product and that would be classified to item 11 or 15 of the Schedule if produced in Australia, means so much of the rate of Customs duty applicable to those goods on their importation into Australia as is equivalent to the rate of excise duty that would be payable on those goods if produced in Australia.

3. Repealing the definition of ***previously paid duties*** in subsection 6G(1) and substituting the following:

***previously paid duties*** means the sum of:

- (a) The excise duties (if any) that have already been paid on goods that are constituent elements of the excisable blended petroleum product and that are classified to item 2,11,12 or 15 of the Schedule; and
- (b) to the extent that Customs duties have been paid on imported goods that are constituent elements of the excisable blended petroleum product and that would have been classified to item 11 or 15 if produced in Australia – so much of the Customs duties paid on those imported goods as represents the application of the excise equivalent rate in relation to those imported goods;

worked out in accordance with subsection (4).

4. Repealing subsection 6G (4) and substituting the following:

- (4) If goods that are constituent elements of an excisable blended petroleum product include another blended petroleum product, then, for the purpose of working out the previously paid duties in relation to those goods:
  - (a) the excise duties paid under item 12 of the Schedule on that other blended petroleum product; and
  - (b) if, in relation to any constituent elements additional to the blended petroleum product referred to in paragraph (a), excise duties have been paid under item 2,11, or 15 of the Schedule – those excise duties; and
  - (c) if, in relation to any imported goods that are constituent elements additional to the blended petroleum product referred to in paragraph (a), Customs duties have been paid but the goods would have been classified to item 11 or 15 of the Schedule if produced in Australia – so much of those Customs duties as represents the application of the excise equivalent rate in relation to those imported goods;

are to be taken into account.