



Excise (Volume—recycled waste oil) Determination 2006 (No. 2)

Excise Act 1901

Under section 65 of the *Excise Act 1901* (Excise Act), I make the following determination:

Citation

1. This determination may be cited as the *Excise (Volume—recycled waste oil) Determination 2006 (No. 2)*.

Legislative instrument

2. This determination is a legislative instrument for the purposes of the *Legislative Instruments Act 2003*.

Commencement

3. This determination commences on 1 July 2006.

Application

4. This determination applies to recycled waste oil entered for home consumption on or after the date of commencement.

Object

5. Under section 65 of the Excise Act, the CEO may determine rules for working out the volume of excisable goods.
6. These rules govern the measurement of volume, for Excise purposes, of recycled waste oil produced and consumed by an oil recycler in the course or furtherance of carrying on its enterprise.

Interpretation

7. In this determination:

CEO means the Commissioner of Taxation (see subsection 4(1) of the Excise Act).

in the course or furtherance of carrying on an enterprise has the same meaning as that expression when used in the *A New Tax System (Australian Business Number) Act 1999*.

oil recycler means a person who engages in the 'recycling of oils' as defined in subsection 6(1) of the *Product Stewardship (Oil) Act 2000*.

recycled waste oil has a meaning consistent with related terms in subsection 6(1) of the *Product Stewardship (Oil) Act 2000*.

Measuring and equipment

8. The instruments and processes used to measure the volume of recycled waste oil must produce a true measurement of the volume of the recycled waste oil.
9. An oil recycler who uses the recycled waste oil in the course or furtherance of carrying on an enterprise may measure the volume of the recycled waste oil by means of:
 - a properly calibrated flow meter;
 - a formula that determines the volume of output by reference to historical data from similar feedstock; or
 - any other similarly accurate method.

Dated this 30th day of June 2006

Signed Paul Southwell

Paul Dennis Southwell

Acting Deputy Commissioner and Delegate of the Commissioner of Taxation