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# Excise (Blending exemptions) Determination 2012 (No. 1)

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## *Excise Act 1901*

### Determination of circumstances for the purposes of subsection 77H(3) of the *Excise Act 1901*

Under subsection 77H(4) of the *Excise Act 1901* (Excise Act), I make the following determination:

#### **Citation**

1. This determination may be cited as the *Excise (Blending exemptions) Determination 2012 (No. 1)*.

#### **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 December 2011.

#### **Application**

4. This determination applies to circumstances that occur on or after the date of commencement.

#### **Revocation of previous instrument**

5. *Excise (Blending exemptions) Determination 2006 (No. 1)* – F2006L02163, registered on the 30<sup>th</sup> June 2006 is revoked on the commencement of this determination.

#### **Object**

6. Under subsection 77H(4) the CEO may determine circumstances in which the product of the blending of 1 or more eligible goods (with or without other substances) is excluded from goods covered by item 10 paragraph (g) of the Schedule to the *Excise Tariff Act 1921* (the Schedule).
7. This means that, whilst duty may be payable on one or more of its components, the product itself is not an excisable good subject to duty.

#### **Interpretation**

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

**eligible goods** means goods covered by item 10 paragraphs (a), (b), (c), (d), (da), (db), (dc), (e) or (f) of the Schedule.

## Blending circumstances

8. Goods that are the product of the blending of 1 or more eligible goods (with or without other substances) are taken not to be goods covered by paragraph item 10 paragraph (g) of the Schedule in these circumstances:
- (a) oil and gasoline are blended for use as two stroke gasoline where duty has been paid on the oil at the rate specified in item 15 of the Schedule and on the gasoline at the rate specified in subitem 10.5;
  - (b) an incidental blend occurs where eligible goods are placed in a tank containing remnants of eligible goods or another substance;
  - (c) diesel or biodiesel on which duty has been paid is blended with stabilised crude petroleum oil not covered by item 10 paragraph (a) of the Schedule<sup>1</sup>;
  - (d) eligible goods on which duty has been paid are blended with a dye;
  - (e) eligible goods on which duty has been paid are blended with prepared additives that:
    - (i) enhance the performance of an internal combustion engine or assist in its maintenance, and
    - (ii) are not methanol or eligible goods (or their imported equivalents), and packaged into packages of not more than 10 litres capacity;
  - (f) eligible goods on which duty has been paid are blended with one or more of the following additives, being additives that are packaged into packages of at least 10 litres capacity:
    - (i) Cougar Oils Turbojet Multi-functional Fuel Treatment;
    - (ii) Dipetane;
    - (iii) Pro-Ma DT5 Plus Concentrated Diesel Treatment;
    - (iv) Pro-Ma DT5 Plus Concentrated Petrol Treatment;
    - (v) Wynn's EDT Enviro Diesel Treatment.

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Dated this 12<sup>th</sup> day of April 2012

Signed

**James O'Halloran**

**Deputy Commissioner of Taxation**

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<sup>1</sup> Paragraph 10(a) of the Schedule does not cover stabilised crude petroleum oil for use (i) in the recovery, production, pipeline transportation or refining of petroleum condensate or stabilised crude petroleum oil, and (ii) as feedstock at a factory specified in a licence granted under Part IV of the Excise Act. Such stabilised crude petroleum oil is not excisable under item 10.