

***EB 2000/3W - Withdrawal - Diesel Fuel Rebate
Scheme***



Notice of Withdrawal

Excise Bulletin 2000/3

Diesel Fuel Rebate Scheme

Excise Bulletin EB 2000/3 is withdrawn with effect from today.

1. EB 2000/3 outlined the ATO View on what is meant by marine transport and rail transport for the purposes of eligibility for the Diesel Fuel Rebate Scheme which is administered by the *Excise Act 1901* and the *Customs Act 1901*. The Commissioner accepts the decision in *Riviera Nautic Pty Ltd v. Federal Commissioner of Taxation* (2002) 50 ATR 1106 and hence the interpretation in EB 2000/3 is incorrect.
2. The Diesel Fuel Rebate Scheme expired in July 2003 and the time for making claims has expired, therefore EB 2000/3 will not be replaced.

Commissioner of Taxation

27 July 2005

ATO references

NO: 2003/11684

ATOlaw topic: Excise ~~ Petroleum