


# ***ER 2012/1PW - Notice of Partial Withdrawal - Excise: the meaning of the expression 'manufactured or produced' for the purposes of the Excise Acts***

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# Notice of Partial Withdrawal

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## Excise Ruling

### Excise: the meaning of the expression 'manufactured or produced' for the purposes of the Excise Acts

Excise Ruling ER 2012/1 is partially withdrawn with effect from today.

1. ER 2012/1 discusses the meaning of the expression 'manufactured or produced' for the purposes of the excise regime.
2. The Administrative Appeals Tribunal (AAT) recently handed down its decision in *Cooper Bros Holdings Pty Ltd trading as Triple R Waste Management and Commissioner of Taxation* [2013] AATA 99, in which it held that used oil that had been filtered and de-watered was not 'manufactured or produced' for the purposes of the excise law.
3. Examples 9 and 10 considered situations in which used oil underwent a filtering and de-watering process, and concluded that the end product had been 'manufactured or produced'.
4. Examples 9 and 10 in the Ruling are withdrawn.
5. On 23 April 2013, the Commissioner issued a Decision Impact Statement (DIS) outlining the ATO's response to the Cooper Bros case. After the consultation period for the DIS ends, the Commissioner will consider inserting a new oil recycling example or examples in this Ruling and, more generally, will consider adding to the Ruling to incorporate references to the AAT's decision.

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**Commissioner of Taxation**

24 April 2013

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ATO references

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