


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

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Excise Ruling ER 2012/1 is partially withdrawn with effect from today.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 Examples 9 and 10 in the Ruling are withdrawn.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.

Commissioner of Taxation

24 April 2013

ATO references

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