





# **Excise Tariff Amendment Act (No. 1) 2004**

**No. 44, 2004**

**An Act to amend the *Excise Tariff Act 1921*, and for  
related purposes**

Note: An electronic version of this Act is available in SCALEplus  
(<http://scaleplus.law.gov.au/html/comact/browse/TOCN.htm>)



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## **An Act to amend the *Excise Tariff Act 1921*, and for related purposes**

[Assented to 21 April 2004]

The Parliament of Australia enacts:

### **1 Short title**

This Act may be cited as the *Excise Tariff Amendment Act (No. 1) 2004*.

### **2 Commencement**

This Act is taken to have commenced on 18 September 2002.

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### **3 Schedule(s)**

Each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

## Schedule 1—Amendment of the Excise Tariff Act 1921

### *Excise Tariff Act 1921*

#### **1 Subsection 6G(1) (paragraph (a) of the definition of *previously paid duties*)**

Omit “2,”.

#### **2 Subsection 6G(2)**

Repeal the subsection, substitute:

- (2) Duty payable under this Act on an excisable blended petroleum product for use as fuel in an internal combustion engine and containing a blend of:
- (a) goods that are classified to item 11 or 12 of the Schedule and:
    - (i) that are for use as fuel in an internal combustion engine, but not for use as fuel in aircraft; and
    - (ii) if the goods have a lead content—that do not have a lead content exceeding 13 milligrams per litre; and
  - (b) goods that are classified to item 11 of the Schedule as denatured ethanol for use as fuel in an internal combustion engine;

with or without other substances, is worked out using the formula:

[Volume × Blending rate] – Previously paid duties

where:

***blending rate*** means the maximum excise duty rate applicable to gasoline classified to item 11 of the Schedule and having a lead content not exceeding 13 milligrams per litre.

***excise equivalent rate*** means so much of the rate of Customs duty applicable to goods on their importation into Australia as is equivalent to the rate of excise duty that would be payable on those goods if produced in Australia.

***previously paid duties*** means the sum of the following (worked out in accordance with subsection (4), if applicable):

- (a) the excise duties (if any) that have already been paid on the goods that are constituent elements of the excisable blended petroleum product and that are classified to item 11, 12 or 15 of the Schedule;
- (b) to the extent that Customs duties have been paid on imported goods that are constituent elements of the excisable blended petroleum product and that would have been classified to item 11, 12 or 15 of the Schedule if produced in Australia—so much of the Customs duties paid on those imported goods as represents the application of the excise equivalent rate in relation to those imported goods.

*volume* means the volume of the excisable blended petroleum product.

**3 Paragraph 6G(4)(b)**

Omit “2,”.

**4 Paragraph 6G(4)(c)**

After “11”, insert “, 12”.

**5 Schedule (subitem 2(R))**

Repeal the subitem.

**6 Item 11 of the Schedule (at the end of paragraphs (a) and (b) of the description of goods covered by the item)**

Add “and”.

**7 Item 11 of the Schedule (at the end of the description of goods covered by the item)**

Add:

; and (e) denatured ethanol for use as fuel in an internal combustion engine.

**8 At the end of item 11 of the Schedule**

Add:

(K)	Denatured ethanol for use as fuel in an internal combustion engine	\$0.38143 per litre
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*[Minister's second reading speech made in—  
House of Representatives on 29 May 2003  
Senate on 24 June 2003]*

(78/03)