

# **EXPOSURE DRAFT EXPLANATORY STATEMENT**

## **Issued by authority of the Assistant Treasurer**

*Excise Act 1901*

*Excise Regulation 2015*

Section 164 of the *Excise Act 1901* (Act) provides that the Governor-General may make regulations prescribing all matters required or permitted to be prescribed or as may be necessary or convenient to be prescribed to give effect to the Act, or for the conduct of any business relating to excise.

The purpose of the *Excise Regulation 2015* (Regulation) is to remake the *Excise Regulations 1925*. The *Legislative Instruments Act 2003* (LIA) provides that all legislative instruments, other than exempt instruments, progressively ‘sunset’ according to the timetable set out in the LIA. Legislative instruments made before 1930 that were registered on the Federal Register of Legislative Instruments on 1 January 2005, such as the *Excise Regulations 1925*, sunset on 1 April 2015. When a legislative instrument sunsets, it is automatically repealed under section 50 of the LIA.

The Regulation remakes the *Excise Regulations 1925*, and makes significant improvements to the existing provisions by repealing redundant provisions, simplifying language and restructuring provisions that have become difficult to navigate because of multiple amendments over the past 90 years. Consistent with the Government’s deregulation agenda, the key changes are:

- the circumstances where a refund, remission or rebate may be available have been simplified and included in a table in Schedule 1 to the Regulation to facilitate navigation and amendment;
- the default period for lodgement of an application for a refund for certain circumstances has been extended from 14 days to 12 months to reflect the Commissioner of Taxation’s (CEO) administrative practice and to streamline application periods;
- all references to ‘Collector’ have been replaced with ‘CEO’ to ensure consistency throughout the Regulation;
- the requirement for the CEO to enter into a formal ‘arrangement’ with a person to set off a refund or rebate against a liability for excise duty has been removed to reduce compliance costs and to ensure consistency with set offs under other taxes;
- the provisions regarding duty-free shops have been restructured to make them easier to understand and navigate;
- redundant provisions regarding drawback of excise duty and aircraft’s stores have been removed; and
- provisions have been expressed in a way that is easier to understand to reduce compliance costs.

Further details of the Regulation are set out in the [Attachment](#).

The *Excise Act 1901* does not specify any conditions that need to be met before the power to make the Regulation may be exercised.

The Regulation is a legislative instrument for the purposes of the LIA.

The Regulation commences on the day after it is registered.

EXPOSURE DRAFT 19-1-15

**Details of the Excise Regulation 2015**

All references are to the *Excise Regulation 2015* (**Regulation**) unless otherwise stated.

The Regulation makes improvements to the *Excise Regulations 1925* by repealing redundant provisions and restructuring provisions to take account of modern instrument drafting techniques such as the greater use of headings and tables. The Regulation also simplifies and updates language, for example, provisions in the *Excise Regulations 1925* are referred to as 'regulations', however provisions in new principal instruments, such as the Regulation, are now referred to as 'sections'. Principal instruments are also now referred to as 'Regulation' rather than 'Regulations'. These restructuring and updating changes are not intended to change the current operation of the equivalent provisions in the *Excise Regulations 1925*. These types of changes are generally not specifically identified in this Attachment.

However, where the Regulation makes other changes that require further explanation, these are identified and explained in this Attachment.

The Regulation includes a transitional provision to ensure that actions such as the making of applications and the giving of notices and permissions made under the *Excise Regulations 1925* continue to apply as if they had been done under the Regulation.

Finding tables for the structure and provisions are also included at the end of this Attachment to assist in identifying which provisions in the Regulation correspond to provisions in the *Excise Regulations 1925*, and vice versa (where relevant).

**Part 1 – Preliminary**

**Division 1 – Preliminary**

*Section 1 – Name of Regulation*

This section provides that the title of the Regulation is the *Excise Regulation 2015*.

*Section 2 – Commencement*

This section provides that the Regulation commences on the day after it is registered.

*Section 3 – Authority*

This section provides that the Regulation is made under the *Excise Act 1901*.

*Section 4 – Schedules*

This section provides that each instrument that is specified in a Schedule to the Regulation is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to the Regulation has effect according to its terms.

## Division 2, section 5 – Simplified outline of this instrument

To be drafted following exposure draft consultation.

## Division 3, section 6 – Definitions

This section contains defined terms used in the Regulation. A number of terms used in the Regulation (but not defined in section 6) are defined in the *Excise Act 1901*.

## **Part 2 – Remissions, rebates and refunds of excise duty**

### Division 1, section 7 – Simplified outline of Part 2

To be drafted following exposure draft consultation.

### Division 2 – Circumstances for remission, rebate or refund

#### *Section 8 – Circumstance for remission, rebate or refund of excise duty*

This section provides that Schedule 1 prescribes the circumstances in which a remission, rebate or refund of excise duty may be made by the CEO. An application for a remission, rebate or refund may be required in some circumstances.

Schedule 1 restructures and simplifies the circumstances for remissions, rebates and refunds that existed in Part III and Schedule 1 of the *Excise Regulations 1925*, which were cumbersome and difficult to navigate. See the section concerning Schedule 1 for further explanation.

#### *Section 9 – Remission of excise duty – rounding down duty paid in cash*

This section provides that if an amount of excise duty is paid in cash and is not in a multiple of five cents, the CEO may remit the number of cents in excess of the next lower multiple of five cents, that is, the amount of excise duty payable is rounded down to the nearest five cents.

### Division 3 – Application for remission, rebate or refund

#### *Section 10 – Application for remission, rebate or refund of excise duty*

This section provides that an application for a remission, rebate or refund for one of the relevant prescribed circumstances must be in the approved form, state the nature and particulars of the claim, and be given to the CEO.

The ‘approved form’ is the form approved in writing by the CEO, pursuant to the requirements of Division 388 of Schedule 1 to the *Taxation Administration Act 1953*.

Regulation 52(1) of the *Excise Regulations 1925* required an application for a remission, rebate or refund to be in writing and signed by the applicant. These specific requirements have been replaced with the ‘approved form’ requirement in paragraph 10(1)(b), which allows the CEO to specify the necessary information, and provides flexibility such as the use of electronic forms.

For the purpose of enabling the CEO to verify that a circumstance for remission, rebate or refund applies to an application, the CEO may require the applicant to provide records or to give further information. The applicant must comply with this requirement.

Note: If the goods mentioned in the relevant prescribed circumstances have been totally lost or destroyed or have otherwise ceased to exist, remission of excise duty may be allowed without an application being made (see Schedule 1, subclause 1(1), paragraph (b)). Additional circumstances where a remission, rebate or refund may be allowed without an application are listed in the table in Schedule 1, clause 2.

*Section 11 – Period for making an application for refund or rebate of excise duty*

This section provides that an application for a refund or rebate under section 10 must be made within the period specified. Where there is no time limit specified for a particular circumstance, an indefinite time period applies. Table 1.1 summarises the periods and notes the equivalent circumstance in the *Excise Regulations 1925*:

**Table 1.1 – Time limit to apply for a refund or rebate of excise duty**

<i>Item in the table in section 11 of the Excise Regulation 2015</i>	<i>Circumstance in subclause 1(1) of Schedule 1 to the Excise Regulation 2015</i>	<i>Equivalent circumstance in the Excise Regulations 1925</i>	<i>Period for giving application</i>
1	Item 1 (about excise duty paid or payable on goods that have deteriorated, been damaged or become unfit for human consumption)	Paragraph 50(1)(a) and regulation 53	Within 12 months after the day when the excise duty is paid.
1	Item 2 (about goods that are not worth the amount of excise duty paid or payable on the goods)	Paragraph 50(1)(b) and regulation 53	Within 12 months after the day when the excise duty is paid.
1	Item 4 (about excise duty paid on goods because of an error or misconception)	Paragraph 50(1)(c) and regulation 53	Within 12 months after the day when the excise duty is paid.
1	Item 5 (about goods that are not liable to excise duty under section 160A of the <i>Excise Act 1901</i> and are not relevant fuel)	Paragraph 50(1)(d) and regulation 53	Within 12 months after the day when the excise duty is paid.
2	Item 6 (about a by-law made under Part XV of the <i>Excise Act 1901</i> that affects the amount of excise duty payable)	Paragraph 50(1)(da) and regulation 53	Within 12 months after the day when the relevant by-law is made.

<b><i>Item in the table in section 11 of the Excise Regulation 2015</i></b>	<b><i>Circumstance in subclause 1(1) of Schedule 1 to the Excise Regulation 2015</i></b>	<b><i>Equivalent circumstance in the Excise Regulations 1925</i></b>	<b><i>Period for giving application</i></b>
3	Item 9 (about stabilised crude petroleum oil or condensate, the amount entered for home consumption in a month and the dutiable quantity in the financial year)	Paragraph 50(1)(sa) and subregulation 53(3A)	Within 12 months after the end of the financial year in which the excise duty is paid.
3	Item 10 (about stabilised crude petroleum oil or condensate, the duty ascertained under the <i>Excise Tariff Act 1921</i> and the amount entered for home consumption during the financial year)	Paragraph 50(1)(sb) and subregulation 53(3A)	Within 12 months after the end of the financial year in which the excise duty is paid.
4	Item 11 (about stabilised crude petroleum oil or condensate, and a credited adjustment amount)	Paragraph 50(1)(sc) and subregulation 53(3B)	Within 12 months after the day when the final VOLWARE price for the month, from which the credited adjustment amount mentioned in the item is derived, is determined under subsection 7(3) of the <i>Petroleum Excise (Prices) Act 1987</i> .
5	Item 12 (about stabilised crude petroleum oil or condensate, and an amended determination of the final VOLWARE price for a month)	Paragraph 50(1)(t) and subregulation 53(4)	Within 12 months after the day when the relevant determination of the final VOLWARE price is amended as mentioned in the item.
6	Item 22 (about the effect of amendments made by the <i>Excise Tariff Amendment (Carbon Tax Repeal) Act 2014</i> )	Paragraph 50(1)(zze) and subregulation 53(5)	Within 12 months after the day when the excise duty is paid.

*Section 11, item 1 of the table*

Item 1 of the table in section 11 provides that an application must be made within 12 months after the day when the excise duty is paid, for refund circumstances under items 1, 2, 4 and 5 of the table in clause 1 of Schedule 1.

Under the equivalent provision in paragraph 53(1)(b) of the *Excise Regulations 1925*, an application was required for these circumstances within 14 days after the date on which the excise duty was paid, however the CEO was able to extend the period to 12 months if it was equitable to do so.

The short time frame of 14 days to make an application meant that it was almost always equitable to extend the period, the circumstances covered by the remade paragraph 53(1)(b) (item 1 of the table in section 11) provide that the period for giving an application is 12 months after the day when the excise duty was paid.

#### Division 4 – Amount of remission, rebate or refund

##### *Section 12 – Amount of remission, rebate or refund of excise duty*

This section provides the amount of remission, rebate or refund of excise duty that may be allowed in the circumstances prescribed in clause 1 of Schedule 1. Table 1.2 below summarises the amount and equivalent provision in the *Excise Regulations 1925*:

**Table 1.2 – Amount of remission, rebate or refund**

<i>Provision in section 12 of the Excise Regulation 2015</i>	<i>Circumstance in the Excise Regulation 2015</i>	<i>Equivalent provision in the Excise Regulations 1925 (equivalent remission, rebate or refund circumstance)</i>	<i>Amount</i>
Subsection 12(2), item 1	Schedule 1, subclause 1(1), item 8 (about stabilised crude petroleum oil or condensate and a calculation error)	Subregulation 52B(2) (paragraph 50(1)(s))	The amount that is the difference between the amount of duty paid and the correct amount of duty.
Subsection 12(2), item 2	Schedule 1, subclause 1(1), item 9 (about stabilised crude petroleum oil or condensate, and the amount entered for home consumption)	Subregulation 52B(3) (paragraph 50(1)(sa))	The amount that is the whole of the duty paid.

<b><i>Provision in section 12 of the Excise Regulation 2015</i></b>	<b><i>Circumstance in the Excise Regulation 2015</i></b>	<b><i>Equivalent provision in the Excise Regulations 1925 (equivalent remission, rebate or refund circumstance)</i></b>	<b><i>Amount</i></b>
Subsection 12(2), item 3	Schedule 1, subclause 1(1), item 10 (about stabilised crude petroleum oil or condensate, and the amount entered for home consumption)	Subregulation 52B(4) (paragraph 50(1)(sb))	The amount that is the difference between:  (a) the amount of duty paid; and  (b) the amount of the duty ascertained at the end of the relevant financial year under whichever of section 6B, 6C, 6CA or 6D of the <i>Excise Tariff Act 1921</i> applies.
Subsection 12(2), item 4	Schedule 1, subclause 1(1), item 11 (about stabilised crude petroleum oil or condensate, and a credited adjustment amount)	Subregulation 52B(5) (paragraph 50(1)(sc))	The amount that is equal to the negative amount mentioned in item 11.
Subsection 12(2), item 5	Schedule 1, subclause 1(1), item 21 (about excise duty on beer and the amount of the refund is less than \$30,000)	Regulation 52AAA (paragraph 50(1)(zzd))	The amount that is 60% of the amount of duty paid.
Subsection 12(2), item 6	Schedule 1, subclause 1(1), item 22 (about the effect of amendments made by the <i>Excise Tariff Amendment (Carbon Tax Repeal) Act 2014</i> )	Regulation 52E (paragraph 50(1)(zze))	The amount that is the difference between:  (a) the amount of duty paid; and  (b) the amount that is payable due to the amendments mentioned in the item.

***Subsection 12(3) – Rebate or refund set off against liability for excise duty***

This subsection provides that the amount of a rebate or refund of excise duty that is payable to a person may be set off against the whole, or part, of that person’s liability for excise duty, and if the amount is set off, it is taken to have been paid to the person.

This subsection remakes regulation 58 of the *Excise Regulations 1925*. Regulation 58 of the *Excise Regulations 1925* required the CEO to enter into an ‘arrangement’ with a person for set off, which increased compliance costs. Subsection 12(3) provides the CEO with the power to set off, however the CEO is not required to enter into an



arrangement to do so and is able to automatically set off debits and credits of excise duty. This is consistent with the operation of other taxes such as income tax and GST.

### **Part 3 – Drawback of excise duty**

#### **Division 2 – Drawback of excise duty**

##### *Section 14 – Drawback of excise duty on goods*

This section provides that drawback of excise duty may be paid in accordance with Part 3, on the exportation of excisable goods for which excise duty has been paid.

The CEO may approve payment of drawback for the goods. However, if the CEO decides not to approve the payment of drawback, the CEO must give the person claiming the drawback a notice within 30 days after the decision, setting out the decision and advising the person they may object in the manner set out in Part IVC of the *Taxation Administration Act 1953*.

##### *Section 15 – When drawback of excise duty is not payable*

Drawback of excise duty is not payable on stabilised crude petroleum oil, condensate or liquid petroleum obtained from naturally occurring petroleum gas (subsection 15(1)).

Drawback of excise duty is also not payable on the exportation of goods if (subsection 15(2):

- the excise duty paid on the goods has been refunded; or
- after exportation, the goods are re-landed in Australia; or
- the goods are relevant fuel (as described in subclause 1(2) of Schedule 1).

Sections 14 and 15 remake, in part, regulations 76 and 78 of the *Excise Regulations 1925*. The exclusions now listed in subsection 15(1) do not include coal, as coal is no longer excisable. This reflects that coal is not included in the Schedule to the *Excise Tariff Act 1921* and the *Excise Tariff Amendment (Fuel Tax Reform and Other Measures) Act 2006* repealed the *Coal Excise Act 1949*.

Regulation 77 of the *Excise Regulations 1925* related to drawback of excise duty on 'specified goods' as defined. This regulation related to excisable goods that were used in the manufacture of particular goods or other particular circumstances, and the goods were subsequently exported. These specific circumstances no longer apply and the regulation has not been remade in the Regulation.

Regulations 247 and 248 of the *Excise Regulations 1925* related to review of decisions regarding drawback. These provisions have not been remade as they are unnecessary. Review rights are provided for in section 162C of the *Excise Act 1901*.

#### **Division 3 – Conditions relating to drawback**

##### *Section 16 – Conditions relating to drawback of excise duty – general*

This section provides the conditions that must be met before drawback of excise duty is payable. The conditions that were listed in regulation 78A of the *Excise Regulations 1925* have been remade as items of the table in subsection 16(1).

The conditions are as follows:

- Before exportation, the owner of the goods gives to the CEO a notice, in the approved form, of the owner's intention to claim drawback on the exportation; and the goods are available at all reasonable times for examination by an officer; and
- Records are available at all reasonable times for examination by an officer that show that excise duty has been paid on the goods and relevant details of the receipt, use and disposal of the goods by the owner; and
- A claim for drawback of excise duty paid on the goods is in the approved form and is given by the owner of the goods to the CEO after the exportation, but no later than 12 months after the day on which the goods are exported; and
- The claim for drawback sets out the amount of the claim, a statement that the goods have not been, and are not intended to be, re-landed in Australia; and
- The amount of the drawback is at least \$50, or the amount is claimed at the same time as another claim for drawback made by the owner of the goods, and together the claims are at least \$50.

The CEO may exempt in writing the owner of the goods from complying with the first condition above, or approve payment even though a notice of intention was not given to the CEO (subsection 16(2)).

#### *Section 17 – Additional conditions relating to drawback of excise duty – examining, packaging, securing and marking goods*

This section provides that if a notice of intention to claim drawback has been given to the CEO, the CEO may, by notice in writing, require the owner to deal with the goods as directed by the CEO.

Section 17 remakes regulation 78C of the *Excise Regulations 1925*. Regulation 78C contained specific provisions regarding the assistance to be given to officers and the examination of goods, which were prescriptive and unnecessary. These specific requirements have been replaced with the more general requirement that the owner deal with the goods as directed by the CEO. This simplifies the regulation and provides greater flexibility for the CEO to specify requirements in relation to the goods (if necessary).

#### *Section 18 – Assistance to be given to officers*

This section provides that a person who intends to claim drawback on the exportation of goods must, by all reasonable means, facilitate the examination or re-examination of the goods by an officer, the taking of a correct account of the goods by an officer, and the supervision, by an officer, of the packing of the goods.

### **Part 4 – Tobacco, fuel and delivery of certain goods without entry**

#### **Division 1, section 19 – Simplified outline of Part 4**

To be drafted following exposure draft consultation.

## Division 2 – Matters relating to tobacco

### *Section 20 – Delivery of Australian tobacco leaf*

This section provides that Australian tobacco leaf may be delivered:

- for a purpose approved by the CEO, or
- if it is to be destroyed, and the CEO has approved the delivery.

Examples of purposes that may be approved by the CEO include medical, scientific, horticultural and agricultural purposes.

This section is made for the purposes of section 164 of the *Excise Act 1901* and relates to the conduct of any business relating to excise. Section 20 remakes regulation 33 of the *Excise Regulations 1925*.

### *Section 21 – Amount of duty to determine the amount of a penalty*

This section sets out how to work out the amount of duty to be used to determine the amount of a penalty relating to a quantity of tobacco leaf.

The section sets out the method for determining the amount of the penalty for paragraph (b) in subsections 28(1), 30(1), 31(1), 33(1), 35(1), 39K(2) and (3), 39M(2), 44(4) and (8), 117C(1), 117D(1), 117F(1) and 117H(1) of the *Excise Act 1901*.

## Division 3 – Matters relating to fuel

### *Section 22 – Sales or supplies of LPG to which LPG remission applies – contents of notice*

Under subsection 77L(1) of the *Excise Act 1901*, a person (the *licensee*) who holds a manufacturer licence or a storage licence must give a notice to a person if the licensee sells or supplies LPG to the person, and a LPG remission applies to the LPG at the time of the sale or supply.

Under subsection 77L(2) of the *Excise Act 1901*, a person (the *supplier*) must give notice to a person if the supplier sells or supplies LPG to the person, an LPG remission applies to the LPG at the time of the sale or supply, and when the supplier was supplied with the LPG the supplier was given a notice under section 77L of the *Excise Act 1901*.

Section 22 provides that the notice must include the words:

‘Not to be used, or supplied, for transport use. Penalties apply.’

If the supplier is required to provide a tax invoice for the sale or supply of LPG to another person under *A New Tax System (Goods and Services Tax) Act 1999* (GST Act), the words to be included should appear on the first page of the tax invoice.

Section 22 remakes regulation 49AAA of the *Excise Regulations 1925*, which contained a provision specifying that the words must be included on the first page of the tax invoice provided by the supplier. This level of detail is considered prescriptive and unnecessary and has not been remade in the Regulation. However, the words prescribed (which remain unchanged from the *Excise Regulations 1925*) should continue to appear on the first page of a tax invoice.

*Section 23 – sales or supplies of LPG to which remission applies – circumstances when notice is not required*

This section provides that a notice under subsections 77L(1) and (2) of the *Excise Act 1901* is not required if the LPG is being supplied in, or into, a container that contains 210 kilograms or less of LPG, or the LPG is being supplied to residential premises (within the meaning of the GST Act) and is not being supplied, in part or in full, for the purpose of carrying on an enterprise (within the meaning of the GST Act).

*Section 24 – Conversion of measurements of LPG and compressed natural gas*

This section prescribes, for the purposes of determining a person's liability to pay duty for LPG, a conversion rate of 1 kilogram of LPG to 1.885 litres of LPG where a quantity of LPG is entered for home consumption in kilograms, and is not measured using volumetric measurement equipment to calculate the amount of duty. If a person's first dealing with LPG in a financial year uses either kilograms or litres, the CEO is not required to accept the other unit of measurement if the person deals with another quantity in that financial year. However the CEO may give the person permission to use the other unit of measurement.

This section also prescribes, for the purposes of determining a person's liability to pay duty on compressed natural gas (CNG), a conversion rate of 1 megajoule of CNG to 0.01893 kilograms of CNG.

Division 4 – Delivery of certain goods without entry

*Section 25 – Permission to deliver certain goods for home consumption without entry*

Under subparagraph 61C(1)(b)(ii) of the *Excise Act 1901*, a person may apply to the CEO for permission to deliver goods for home consumption without entering them for that purpose in respect of a calendar month, if the goods to be delivered for home consumption are of a kind prescribed by the regulations.

This section prescribes stabilised crude petroleum oil to which item 20 of the Schedule to the *Excise Tariff Act 1921* applies, and condensate to which item 21 of the Schedule to the *Excise Tariff Act 1921* applies, and the conditions for those goods.

Section 25 remakes regulation 15 of the *Excise Regulations 1925*. Liquefied natural gas mentioned in regulation 52C and paragraph (a) in item 8 of Schedule 1 to the *Excise Regulations 1925*, and liquefied petroleum gas (LPG) mentioned in regulation 52D and paragraph (a) in item 9 of Schedule 1 were also prescribed in regulation 15 of the *Excise Regulations 1925*. However these paragraphs are now redundant as regulations 52C and 52D of the *Excise Regulations 1925* only applied to liquefied natural gas and LPG that was delivered for home consumption between 1 July 2012 and 30 June 2013.

## **Part 5 – Duty free shops**

### Division 1, section 26 – Simplified outline of Part 5

To be drafted following exposure draft consultation.

### Division 2 – Permission for outwards duty free shops

#### *Section 27 – Circumstances in which permission may be given – application*

This section provides that the CEO may give permission in relation to an outwards duty free shop under subsection 61D(2) of the *Excise Act 1901* if an application for permission is made in the approved form.

An outwards duty free shop is defined in section 61D(1) of the *Excise Act 1901* as a warehouse in respect of which the relevant warehouse licence authorises the sale in the warehouse of goods to relevant travellers. ‘Relevant traveller’ for the purposes of an outwards duty free shop is also defined in section 61D(1) of the *Excise Act 1901*.

An outwards duty free shop may be an ‘off-airport duty free shop’ or an ‘on-airport duty free shop’. Each of these terms is defined in section 6.

The ‘approved form’ is the form approved in writing by the CEO, pursuant to the requirements of Division 388 of Schedule 1 to the *Taxation Administration Act 1953*.

#### *Section 28 – Matters to be taken into account – off-airport duty free shop*

This section provides that when deciding whether to give permission in relation to an off-airport duty free shop, the CEO must take into account whether the proprietor of the shop to which the permission would relate is likely to be able to comply with the conditions set out in sections 37 and 38. Sections 37 and 38 relate to giving information to the CEO and the examination of packages.

#### *Section 29 – Period of effect of permission*

This section provides that if permission for an outwards duty free shop is given, the permission has effect starting on the day when the permission is given and for the period specified in the permission.

#### *Section 30 – Revocation of permission*

This section provides the grounds on which a permission in relation to an outwards duty free shop may be revoked under subsection 61D(13) of the *Excise Act 1901*.

The grounds are:

- that a condition to which the permission is subject and that must be complied with by the proprietor of the shop, or an employee of agent of the proprietor has not been complied with; or
- that a revocation of the permission is necessary for the protection of the revenue; or

- that a revocation of the permission is necessary for ensuring compliance with the Excise Acts (as defined in the *Excise Act 1901*).

### Division 3 – Conditions for outwards duty free shops

#### *Section 31 – Preliminary*

This section provides that Division 3 sets out conditions to which a permission for an outwards duty free shop is subject.

In Division 3, ‘the shop’ refers to the outwards duty free shop to which the permission relates, and ‘goods’ refer to goods to which the permission relates.

#### *Section 32 – Arrangements and proof of travel and export*

This section sets out conditions for the proprietor for outwards duty free shops relating to arrangements for the sale of goods and proof of travel and export.

The proprietor of the shop must not sell goods to a person *who is in* the shop unless:

- the person is a relevant traveller; and
- the person has shown the proprietor a ticket, or other document approved by the CEO showing that the relevant traveller is entitled to make the international flight or voyage.

The proprietor of the shop must not enter into an agreement to sell goods to a person *who is not in* the shop unless:

- the person is a relevant traveller; and
- the person has given the proprietor, orally or in writing, information on the intended exportation of the goods by the person required by paragraph 36(1)(b) (relating to off-airport duty free shops) or paragraph 45(1)(b) (relating to on-airport duty free shops); and
- the agreement is subject to the condition that the sale takes place in the shop.

Where an agreement is made to sell goods to a person *who is not in* the shop, the proprietor must not deliver goods to the relevant traveller unless they have shown the proprietor a ticket or other document approved by the CEO showing they are entitled to make the international flight or voyage, that confirms the particulars of the intended exportation of the goods as given to the proprietor as set out above.

The proprietor of the shop, or an employee or agent of the proprietor, must also not enter into an arrangement with a relevant traveller under which goods delivered to the relevant traveller are to:

- be transferred to the proprietor, or an employee or agent of the proprietor, upon return of the relevant traveller to Australia; or
- remain with the proprietor or an employee or agent of the proprietor.

### *Section 33 – Recognition of obligations*

This section provides that a relevant traveller to whom goods are sold in the shop must, at or before the time of delivery of the goods, sign a document in recognition (in the approved form) of the traveller's obligations concerning the export of the goods.

### Division 4 – Conditions for off-airport duty free shops

#### *Subdivision A, section 34 – Preliminary*

This section provides that Division 4 sets out conditions to which a permission in relation to an off-airport duty free shop is subject.

#### *Subdivision B – Conditions for proprietor of shop*

In Subdivision B, 'the shop' refers to the outwards duty free shop to which the permission relates, and 'goods' refer to goods to which the permission relates.

### *Section 35 – Delivery of goods*

This section provides that the proprietor of the shop must ensure that goods are not delivered from the shop to a relevant traveller earlier than 60 days before the traveller's flight or voyage is to depart.

The proprietor must ensure that the goods are delivered from the shop to the relevant traveller in a package:

- that is sealed so that goods cannot be removed;
- if the package is to be carried into the cabin of the aircraft or ship, it is transparent enough for the goods to be easily identified without the seal being broken.

### *Section 36 – Invoice for goods to be delivered*

This section provides that at the time of sale of the goods, the proprietor of the shop must prepare a triplicate (sequentially numbered) invoice that cannot be tampered with, specifying:

- the name and address of the relevant traveller;
- the following particulars about the flight or voyage on which the goods are intended to be exported:
  - the date of departure;
  - the airport of wharf of departure;
  - the flight number;
  - the name and number of the ship;
  - the ticket number (or number of document approved by the CEO for paragraph 61D(7)(b) of the Act); and
- a precise description of the goods including:
  - the quantity, in figures, of each item of the goods;
  - the total number of the items mentioned in the invoice;
  - the sale amount, in figures, of each item or quantity of items;
  - the total sale amount, in figures, of those items and quantities of items.

The proprietor must place one copy of the invoice in the package with the goods, one copy in a waterproof envelope and attach the envelope to the outside of the package so that it may be read without opening, and retain one copy for the proprietor's records.

### *Section 37 – Giving information to the CEO*

This section provides that where the CEO requires, the proprietor of the shop must give to the CEO the following information about a sale of goods from the shop to a relevant traveller:

- the name of the shop;
- the name of the relevant traveller;
- the date and time of departure of the flight or voyage;
- the number or designation of the flight;
- the name or designation of the ship or voyage;
- a full description of any item of the goods where the item has a sale amount of at least \$500;
- the number of items included in the sale;
- the number of packages for the sale;
- the number of packages for the sale that are and are not cabin luggage; and
- the invoice numbers relating to the sale.

The proprietor must give the information to the CEO before the date of departure and in the manner approved by the CEO.

### *Section 38 – Packages to be examined*

This section provides that where goods are purchased in an off-airport duty free shop, the proprietor must, at the point of surrender at the aircraft or ship, or within the relevant departure area, check the package to ensure that it has not been tampered with.

If the package *has not been* tampered with, the proprietor must remove the copy of the invoice attached to the outside of the package.

If the package *has been* tampered with, the proprietor must give the CEO a notice specifying the name of the relevant traveller, the date and time of departure and the number, name or designation of the flight or voyage, and the nature of the tampering.

### *Section 39 – Giving a return and paying excise duty*

This section provides that the proprietor of the shop must lodge a return with the CEO, within 21 working days after the end of a month, specifying:

- the name of the shop;
- the details of the invoices prepared during the period where a copy *was not* removed in accordance with section 38 (about examination of packages of goods at the cabin of an aircraft or ship);
- the details of the invoices prepared during the period where a copy *was* removed in accordance with section 38 but in respect of which an electronic record has



- not been provided in accordance with section 46 (about proof of export of goods from off-airport duty free shops); and
- the amount of excise duty payable for the goods to which the invoice relates.

The proprietor must pay the CEO the amount of excise duty payable, as specified in the return.

#### *Subdivision C – Conditions for relevant traveller*

##### *Section 40 – Application of Subdivision C*

Subdivision C applies to a relevant traveller to whom goods were sold. In Subdivision C, ‘relevant traveller’ refers to the relevant traveller to whom goods were sold, ‘the shop’ refers to the off-airport duty free shop where the goods were sold to the relevant traveller, and ‘proprietor of the shop’ refers to the proprietor of the shop who sold the goods to the relevant traveller.

##### *Section 41 – Package not to be interfered with*

This section provides that the relevant traveller must not remove, alter or otherwise interfere with an invoice attached to the outside of the package which contains the goods. The relevant traveller must not, before exporting the goods, break the seal on the package or tamper with the integrity of the package.

##### *Section 42 – Packages to be examined*

This section provides that where the relevant traveller surrenders a package for carriage otherwise than in the cabin of an aircraft or ship, or takes a package into the departure area, the relevant traveller must present the sealed package and allow the proprietor to examine the package and remove the invoice.

##### *Section 43 – If goods are not exported as intended*

This section provides that if the relevant traveller does not export the goods on the relevant flight or voyage, they must notify the proprietor by noon of the following working day after the original departure date.

If the relevant traveller intends to export the goods within 48 hours after the original departure of the flight or ship, the relevant traveller must notify the proprietor of the intended departure. If the relevant traveller notifies the proprietor of the intended exportation and the goods are not exported, they must notify the proprietor and return the goods to the shop on the next working day after the altered departure day.

If the relevant traveller does not intend to export the goods within 48 hours after the original departure, the relevant traveller must notify the proprietor and return the goods to the shop on the second working day after the original departure date.

#### Division 5 – Conditions for on-airport duty free shops

##### *Section 44 – Preliminary*

This section provides that Division 5 sets out conditions to which an on-airport duty free shop permission is subject.

In Division 5, 'the shop' refers to the on-airport duty free shop to which the permission relates and 'goods' refer to the goods sold at the shop.

#### *Section 45 – Invoice for goods*

This section provides that at the time of sale of goods to a relevant traveller, the proprietor of the shop must prepare a duplicate (sequentially numbered) invoice that cannot be tampered with, specifying if the relevant traveller:

- is a pilot or member of the crew:
  - the name and address of the relevant traveller;
  - the date of departure of the flight;
  - the airport of departure;
  - the flight number or designation;
  - the quantity of each item of the goods;
  - the sale amount of each item or quantity of items; and
  - the total sale amount of those items and quantities of items.
- is not a pilot or member of the crew:
  - the date of departure of the flight;
  - the flight number or designation;
  - the quantity of each item of the goods;
  - the sale amount of each item or quantity of items; and
  - the total sale amount of those items and quantities of items.

The proprietor must place one copy of the invoice in the package with the goods and retain one copy for their records.

#### Division 6 – Other matters relating to outwards duty free shops

##### *Section 46 – Proof of export of goods – off-airport duty free shops*

This section prescribes, for the purposes of paragraph 61D(10)(b) of the *Excise Act 1901* the way in which a proprietor will provide the CEO with proof of the export of goods delivered to a relevant traveller in accordance with the permission.

The proprietor is to provide an electronic record to the CEO of the invoice number of each invoice for which a copy was removed from an untampered package, within 10 working days after the date of departure of the relevant traveller.

##### *Section 47 – Sealed bag arrangements for LAG products – off-airport duty free shops*

This section provides for 'sealed bag arrangements' for liquids, aerosols, gels, creams and pastes (LAG products) at an off-airport duty free shop, and ensures that where these types of products are purchased at an off-airport duty free shop and dealt with according the requirements for packaging under the sealed bag arrangements and the Subdivision 4.1.1A of the *Aviation Transport Security Regulations 2005*, the delivery and export of the LAG product is taken to comply with the proof of travel, export, delivery and packaging requirements under subsections 32(1) to (3) and Subdivisions B and C of Division 4.

Section 47 remakes regulation 79A of the *Excise Regulations 1925*. The point-in-time and ‘interim’ references in regulation 79A of the *Excise Regulations 1925* have not been remade in section 47 as these arrangements are to apply going forward and are no longer interim.

#### Division 7 – Inwards duty free shops

##### *Subdivision A – Permission for inwards duty free shops*

##### *Section 48 – Circumstances in which permission may be given – application*

This section provides that the CEO may give permission in relation to an inwards duty free shop if an application is made in the approved form, the applicant is the holder of a warehouse licence authorising the sale of airport shop goods at the inwards duty free shop, and the applicant has been granted a lease or licence and an authority to operate an inwards duty free shop on land within the airport.

Section 48 remakes subregulation 81(5) of the *Excise Regulations 1925*. The references in subregulation 81(5) of the *Excise Regulations 1925* to a lease or licence and an authority to trade under the *Airports (Business Concessions) Act 1959* have been removed from section 48 as the *Airports (Business Concessions) Act 1959* has been repealed. Similar rights are now granted under the *Airports Act 1996*, and section 48 refers to a lease or licence and an authority to operate an inwards duty free shop on land within the airport, to ensure that future updating is not required if the name of the *Airports Act 1996* changes.

##### *Section 49 – Period of effect of permission*

This section provides that if permission for an inwards duty free shop is given, the permission has effect starting on the day when the permission is given and for the period specified in the permission.

##### *Section 50 – Revocation of permission*

This section provides the grounds on which a permission in relation to an outwards duty free shop may be revoked under subsection 61E(11) of the *Excise Act 1901*.

The grounds are as follows:

- that a condition to which the permission is subject and that must be complied with by the proprietor of the shop, or an employee or agent of the proprietor has not been complied with; or
- that a revocation of the permission is necessary for the protection of the revenue; or
- that a revocation of the permission is necessary for ensuring compliance with the Excise Acts (as defined in the *Excise Act 1901*); or
- that a lease, licence or authority to operate in relation to the shop has expired or been cancelled.

##### *Subdivision B – Conditions for inwards duty free shops*

##### *Section 51 – Preliminary*

This section provides that Subdivision B sets out conditions to which an inwards duty free shop permission is subject.

In Subdivision B, ‘the shop’ refers to the inwards duty free shop to which the permission relates, and ‘goods’ refer to goods sold at the shop.

An inwards duty free shop is defined in subsection 61E(1) of the *Excise Act 1901* as a warehouse in respect of which the relevant warehouse licence authorises the sale in the warehouse of airport shop goods to relevant travellers. ‘Relevant traveller’ for the purposes of an inwards duty free shop is also defined in subsection 61E(1) of the *Excise Act 1901*.

#### *Section 52 – Arrangements and proof of travel*

This section sets out conditions for the proprietor for inwards duty free shops relating to arrangements and proof of travel.

The proprietor of the shop must not sell goods to a person *who is in* the shop unless:

- the person is a relevant traveller; and
- the person has shown the proprietor a ticket, or other document that shows that the person has arrived in Australia on an international flight.

The proprietor of the shop must not enter into an agreement to sell goods to a person *who is not in* the shop unless:

- the person is, or intends to be, a relevant traveller; and
- the person has given the proprietor, orally or in writing, the date and flight number or other designation of the person’s arrival or intended arrival in Australia;
- the proprietor has informed the person of:
  - the amounts of alcoholic beverages and tobacco products that may be entered for home consumption by a relevant traveller free of excise duty; and
  - the conditions with which, for the purposes of the Customs Acts (within the meaning of the *Customs Act 1901*) a relevant traveller must comply with in relation to the purchase of goods at the shop; and
- the agreement is subject to the condition that the sale takes place in the shop.

Where an agreement is made to sell goods to a person who is not in the shop, the proprietor must not deliver goods to the relevant traveller unless they have shown the proprietor a ticket or other document that confirms the date and flight number or other designation of the person’s arrival in Australia.

The proprietor of the shop, or an employee or agent of the proprietor, must not enter into an arrangement with a relevant traveller under which goods delivered to the relevant traveller are:

- to be transferred to the proprietor, or an employee or agent of the proprietor, after the relevant traveller has cleared customs; or
- to remain with the proprietor or an employee or agent of the proprietor.

### *Section 53 – Signs to be displayed*

This section provides that the proprietor of the shop must display in the shop signs in the approved form, that clearly state:

- the conditions with which, for the purposes of the Excise Acts, a relevant traveller must comply with in relation to the purchase of goods at the shop; and
- if alcoholic beverages or tobacco products are for sale in the shop, the amounts of alcoholic beverages and tobacco products that may be entered for home consumption by a relevant traveller free of excise duty.

Sections 52 and 53 remake regulation 81 of the *Excise Regulations 1925*. The references in regulation 81 of the *Excise Regulations 1925* to ‘alcoholic liquor’ have been replaced with ‘alcoholic beverages’ in sections 52 and 53, as this aligns with the term used in the passenger concessions.

## **Part 6 – Stores, securities and samples**

### Division 1, section 54 – Simplified outline of Part 6

To be drafted following exposure draft consultation.

### Division 1 – Stores, securities and samples

#### *Section 55 – Ship’s stores liable to excise duty*

Under section 160A of the *Excise Act 1901*, ship’s stores are not liable to excise duty, except as provided for by the regulations.

This section provides that the ship’s stores liable to excise duty are those consisting of:

- alcoholic beverages (other than beer) sold to a passenger or member of the crew or ship, other than by the glass or nip;
- cigars sold to a passenger or to a member of a crew of a ship, other than by the individual packet, tin or box containing 25 or less cigars;
- cigarettes sold to a passenger or to a member of the crew of a ship, other than by the individual packet or tin containing 50 or less cigarettes;
- tobacco products (other than cigars or cigarettes mentioned above) sold to a passenger or to a member of the crew of a ship in a quantity that exceeds 120 grams in weight; or
- alcoholic beverages (including beer), cigarettes, cigars or other tobacco products sold to a person other than a passenger or a member of the crew of a ship.

Subsection 55(2) remakes subregulation 186(1) of the *Excise Regulations 1925*. Paragraph 186(1)(c) of the *Excise Regulations 1925* provided that ship’s stores consisting of cigarettes sold to a passenger or to a member of the crew are liable to excise duty unless sold by a packet containing not more than 25 cigarettes or a tin containing not more than 50 cigarettes.

Paragraph 55(2)(c) remakes paragraph 186(1)(c) of the *Excise Regulations 1925*, and simplifies the requirement for excise duty liability for cigarettes. Under this change

cigarettes that are sold to a passenger or to a member of the crew of a ship, other than by a packet or tin containing 50 or less cigarettes are duty free. This requirement aligns with the passenger concessions.

#### *Aircraft's stores*

Under section 160A of the *Excise Act 1901*, aircraft's stores are not liable to excise duty, except as provided for by the regulations. Subregulation 186(2) of the *Excise Regulations 1925* provided that aircraft's stores, other than a number of listed exceptions, are liable to excise duty.

However, the listed exceptions covered all types of aircraft's stores that could be subject to excise duty, including containing a number of redundant references, with the effect that aircraft's stores (as defined in the *Excise Act 1901*) were not liable to excise duty under the *Excise Regulations 1925*. Subregulation 186(2) of the *Excise Regulations 1925* has therefore not been remade in the Regulation.

Section 160A of the *Excise Act 1901* operates to exempt aircraft's stores from excise duty.

#### *Section 56 – Judgment in legal proceedings about a security*

This section applies to a person who has given the CEO a security in relation to the payment of excise duty under the *Excise Act 1901*, and the CEO obtains judgment against the person in legal proceedings about the security.

The CEO may retain as much of the security as is needed to satisfy the judgment and costs. Any security retained becomes the property of the Commonwealth.

If the security does not satisfy the judgment and costs, the CEO may enforce the judgment to obtain payment of the balance remaining due under the judgment.

If the CEO is entitled to retain a security to satisfy the judgment and costs, and the security is not in cash, the CEO may dispose of the security:

- by auction or private sale; or
- in another manner that the CEO considers is most favourable to the person.

Following the disposal of a security not in cash, the CEO must sign a certificate setting out the security disposed of and the net proceeds of the disposal. This is taken to be proof of the disposal and the amount of the net proceeds.

If the security expires, or is cancelled, discharged, released or satisfied, the person is entitled to as much of the security as has not been retained by the CEO under section 56.

Section 56 remakes regulation 210 of the *Excise Regulations 1925*. Under section 16 of the *Excise Act 1901*, the CEO has the right to require and take securities for compliance with the Excise Acts and generally for protection of the revenue. Regulation 210 of the *Excise Regulations 1925* contained unnecessary and prescriptive provisions about the types of security that may be taken by the CEO, and

outdated language. In section 56 this language has been modernised and the redundant parts have been removed.

### *Section 57 – Method of taking samples*

Section 106 of the *Excise Act 1901* provides that samples of certain excisable goods may be taken by the CEO in the manner prescribed.

This section provides that the manner in which a sample is to be taken by an officer is as follows:

- the officer must, in the presence of the person (or an agent or employee of the person) from whom the sample is taken:
  - divide the sample into 3 equal parts;
  - label or mark, and securely seal, each part; and
- give one part to the person (or the person's agent or employee); and
- deliver another part (the analyst's part) to an analyst approved by the CEO; and
- retain the third part for any further examination.

The analyst's part may be delivered to the analyst in person, by registered post or in another manner approved by the CEO.

Section 57 remakes regulation 83 of the *Excise Regulations 1925*.

Subregulations 83(3) and (4) prescribed requirements regarding disputes as to the identity of the part received by the analyst and evidence. These provisions are prescriptive and unnecessary and have not been remade in section 57.

## **Part 7 – Transitional matters**

### *Section 58 – Things done under the Excise Regulations 1925*

This section provides that if:

- a thing was done for a particular purpose under the *Excise Regulations 1925* as in force immediately before the *Excise Regulations 1925* were repealed; and
- the thing could be done for that purpose under the Regulation;

the thing has effect for the purpose of the Regulation as if it had been done under the Regulation.

A reference to 'a thing', without limiting section 58, includes a reference to a notice, application or other instrument being given or made.

This section is intended to ensure that a thing done for a particular purpose continues to exist at the time that the *Excise Regulations 1925* are repealed and the Regulation comes into force and continues as if it has been done under the Regulation.

#### **Example 1.1 – Continuation of refund application**

Anthony makes an application on 10 March 2015 for a refund of excise duty pursuant to the circumstance in paragraph 50(1)(da) of the *Excise Regulations 1925*. Anthony's application is not determined until after the commencement of the new Regulation.

The circumstance in paragraph 50(1)(da) of the *Excise Regulations 1925* is remade as Schedule 1, subclause 1(1), item 6.

Anthony's application remains on foot under the new Regulation.

**Example 1.2 – Continuation of permission**

Anastasios is the proprietor of Goods-to-go Pty Ltd, an off-airport duty free shop that was granted a permission, pursuant to subsection 61D(2) of the *Excise Act 1901* and related regulations in Part IVA of the *Excise Regulations 1925*. The permission was granted on 1 December 2014 for a period of two years.

The permission and the conditions relating to that permission remain on foot. The period of effect of the permission continues to be two years after the initial grant of the permission, that is, it expires on 30 November 2016.

Section 7 of the *Acts Interpretation Act 1901* provides generally for the effect of the repeal of an instrument made under an Act, and operates in conjunction with section 58. Section 7 ensures that the repeal of the *Excise Regulations 1925* does not affect a right, privilege, obligation or liability acquired, accrued or incurred or thing done under the regulations.

EXPOSURE DRAFT 15



## **Schedule 1 – Circumstances for remissions, rebates and refunds**

### **Clause 1 – circumstances for remission, rebate or refund – with application**

The table in subclause 1(1) of Schedule 1 sets out the circumstances in which a remission, rebate or refund of excise duty may be allowed if an application is made in accordance with section 10.

However, if the goods mentioned in the circumstance in an item of the table in subclause 1(1) of Schedule 1 have been totally lost or destroyed, or have otherwise ceased to exist, remission of excise duty may be allowed without an application.

The circumstances are listed in Table 1.3 below, along with the equivalent or comparative provision in the *Excise Regulations 1925*.

**Table 1.3 Remission, rebate and refund circumstances**

<i>Item in the table in subclause 1(1) of the table in Schedule 1 to the Excise Regulation 2015</i>	<i>Circumstance in clause 1 of Schedule 1 to the Excise Regulation 2015</i>	<i>Equivalent or comparative regulation in the Excise Regulations 1925</i>
1	<p><b>Goods deteriorated, lost or destroyed, or become unfit for human consumption whilst under CEO's control</b></p> <p>Excise duty has been paid or is payable on goods that have, while subject to the CEO's control:</p> <p>(a) deteriorated;</p> <p>(b) been damaged, pillaged, lost or destroyed; or</p> <p>(c) become unfit for human consumption.</p>	Paragraph 50(1)(a)
2	<p><b>Value of goods deteriorated whilst subject to CEO's control</b></p> <p>Excise duty has been paid or is payable on goods that are:</p> <p>(a) subject to the CEO's control; and</p> <p>(b) not worth the amount of excise duty paid or payable on the goods.</p>	Paragraph 50(1)(b)

<b><i>Item in the table in subclause 1(1) of the table in Schedule 1 to the Excise Regulation 2015</i></b>	<b><i>Circumstance in clause 1 of Schedule 1 to the Excise Regulation 2015</i></b>	<b><i>Equivalent or comparative regulation in the Excise Regulations 1925</i></b>
3	<p><b>Gaseous fuels excise duty paid because of error of fact or misconception of the law – specific circumstance</b></p> <p>Both of the following apply:</p> <p>(a) excise duty has been paid on gaseous fuel because of a manifest error of fact or patent misconception of the law;</p> <p>(b) the person claiming a refund of the excise duty reasonably believes that the entity to which the goods were sold or supplied considered, at the time of the sale or supply, that excise duty was not payable on the goods.</p>	Paragraph 50(1)(ca)
4	<p><b>Excise duty paid because of error of fact or misconception of the law</b></p> <p>Excise duty has been paid on:</p> <p>(a) goods, other than gaseous fuel, because of a manifest error of fact or patent misconception of the law; or</p> <p>(b) gaseous fuel in the following circumstances:</p> <p>(i) the duty was paid because of a manifest error of fact or patent misconception of the law; and</p> <p>(ii) the person claiming a refund of the excise duty reasonably believes that the entity to which the goods were sold or supplied considered, at the time of the sale or supply, that excise duty was payable on the goods.</p>	Paragraph 50(1)(c)
5	<p><b>Goods that become part of ship's stores or aircraft's stores, and are not dutiable</b></p> <p>Excise duty has been paid on goods that:</p> <p>(a) become goods that are not liable to excise duty under section 160A of the <i>Excise Act 1901</i>; and</p> <p>(b) are not relevant fuel under subclause 1(2) of the Schedule.</p>	Paragraph 50(1)(d)

<i>Item in the table in subclause 1(1) of the table in Schedule 1 to the Excise Regulation 2015</i>	<i>Circumstance in clause 1 of Schedule 1 to the Excise Regulation 2015</i>	<i>Equivalent or comparative regulation in the Excise Regulations 1925</i>
6	<p><b>By-law provides for nil or lower rate of excise duty</b></p> <p>Both of the following apply:</p> <p>(a) excise duty has been paid on the goods;</p> <p>(b) a by-law is made under Part XV of the <i>Excise Act 1901</i> to the effect that excise duty;</p> <p style="padding-left: 40px;">(i) is not payable on those goods; or</p> <p style="padding-left: 40px;">(ii) is payable on those goods at a rate which is less than the rate that applied when the goods were entered for home consumption.</p>	Paragraph 50(1)(da)
7	<p><b>Goods that are returned, and destroyed or mixed with other products</b></p> <p>Excise duty has been paid on the goods that are:</p> <p>(a) returned to the manufacturer of the goods, or a person authorised by the manufacturer to receive goods on behalf of the manufacturer; and</p> <p>(b) destroyed or mixed with other products so that their identity is lost.</p>	<p>Paragraphs 50(1)(db), (h), (k) and (v)</p> <p>Note: see further detail at the end of this table</p>
8	<p><b>Stabilised crude oil and condensate excise duty paid in error</b></p> <p>Both of the following apply:</p> <p>(a) excise duty has been paid on a quantity of stabilised crude petroleum oil or condensate in circumstances other than those set out in item 11;</p> <p>(b) the duty paid is more than the correct amount because of an error in measurement or calculation of the quantity.</p>	Paragraph 50(1)(s)

<b><i>Item in the table in subclause 1(1) of the table in Schedule 1 to the Excise Regulation 2015</i></b>	<b><i>Circumstance in clause 1 of Schedule 1 to the Excise Regulation 2015</i></b>	<b><i>Equivalent or comparative regulation in the Excise Regulations 1925</i></b>
9	<p><b>Stabilised crude oil and condensate excise duty likely to be overpaid for a financial year</b></p> <p>All of the following apply:</p> <p>(a) the goods are stabilised crude petroleum oil or condensate produced by a person in a financial year;</p> <p>(b) excise duty has been paid on the oil or condensate entered for home consumption in a month in the financial year;</p> <p>(c) section 6B, 6C, 6CA or 6D of the <i>Excise Tariff Act 1921</i> applies to the goods;</p> <p>(d) the CEO is satisfied that the total quantity of the oil or condensate that is likely to be entered by the person for home consumption for the financial year will be less than a dutiable quantity worked out under subclause 1(3).</p>	Paragraph 50(1)(sa) and subregulation 53(3A)
10	<p><b>Stabilised crude oil and condensate excise duty overpaid based on entry to home consumption for a financial year</b></p> <p>All of the following apply:</p> <p>(a) the goods are stabilised crude petroleum oil or condensate produced by a person in a financial year;</p> <p>(b) section 6B, 6C, 6CA or 6D of the <i>Excise Tariff Act 1921</i> applies to the goods;</p> <p>(c) the amount of excise duty on the oil or condensate for each month of the financial year is ascertained under that section and paid;</p> <p>(d) the total excise duty paid is more than the total excise duty payable on the total quantity of oil or condensate entered by the person for home consumption during the financial year.</p>	Paragraph 50(1)(sb) and subregulation 53(3A)

<b>Item in the table in subclause 1(1) of the table in Schedule 1 to the Excise Regulation 2015</b>	<b>Circumstance in clause 1 of Schedule 1 to the Excise Regulation 2015</b>	<b>Equivalent or comparative regulation in the Excise Regulations 1925</b>
11	<p><b>Stabilised crude oil and condensate excise duty overpaid – crediting adjustment</b></p> <p>All of the following apply:</p> <p>(a) the goods are stabilised crude petroleum oil or condensate produced by a person in a financial year;</p> <p>(b) excise duty has been paid on the oil or condensate;</p> <p>(c) a credited adjustment amount subsequently applies to the excise duty under section 6B, 6C, 6CA, or 6D of the <i>Excise Tariff Act 1921</i>;</p> <p>(d) account is taken of the credited adjustment amount in a calculation under subsection 6B(3), 6C(3), 6CA(3) or 6D(3) of that Act;</p> <p>(e) the amount ascertained under that subsection to be the amount of duty for the oil (as old oil, new oil or intermediate oil) or condensate is a negative amount (that is, an amount less than zero).</p> <p>Note: see subclause 1(4) for the meaning of some expressions in item 11.</p>	Paragraph 50(1)(sc) and subregulation 53(3B)
12	<p><b>Excisable crude petroleum oil and condensate excise duty overpaid – VOLWARE determination amended</b></p> <p>Both of the following apply:</p> <p>(a) the goods are excisable crude petroleum oil or excisable condensate;</p> <p>(b) a determination, under subsection 7(3) of the <i>Petroleum Excise (Prices) Act 1987</i>, of the final VOLWARE price for a month in relation to the oil or condensate is amended under subsection 7(9) of that Act.</p>	Paragraph 50(1)(t) and subregulation 53(4)

<b><i>Item in the table in subclause 1(1) of the table in Schedule 1 to the Excise Regulation 2015</i></b>	<b><i>Circumstance in clause 1 of Schedule 1 to the Excise Regulation 2015</i></b>	<b><i>Equivalent or comparative regulation in the Excise Regulations 1925</i></b>
13	<p><b>Goods sold to person for use of a diplomatic mission or consular post</b></p> <p>Excise duty has been paid on goods that are sold to a person for:</p> <p>(a) the official use of a diplomatic mission of a foreign country; or</p> <p>(b) the personal use of a person mentioned in paragraph 9(1)(b) or (c) of the <i>Diplomatic Privileges and Immunities Act 1967</i>; or</p> <p>(c) the official use of a consular post described in paragraph 7(1)(a) of the <i>Consular Privileges and Immunities Act 1972</i>; or</p> <p>(d) the personal use of a person mentioned in paragraph 7(1)(b) or (c) of the <i>Consular Privileges and Immunities Act 1972</i>.</p>	Paragraph 50(1)(tb)
14	<p><b>Goods sold to a person for use by foreign government (item 15 not applicable)</b></p> <p>Excise duty has been paid on goods :</p> <p>(a) that are purchased by a person for the use by, and official use of, a government of a foreign country under an agreement between that government and the Australian Government; and</p> <p>(b) that are not for the purpose of trade; and</p> <p>(c) for which no refund or rebate can be claimed under item 15.</p>	Paragraph 50(1)(tc)

<i>Item in the table in subclause 1(1) of the table in Schedule 1 to the Excise Regulation 2015</i>	<i>Circumstance in clause 1 of Schedule 1 to the Excise Regulation 2015</i>	<i>Equivalent or comparative regulation in the Excise Regulations 1925</i>
15	<p><b>Goods sold to a person for use by a foreign government</b></p> <p>Both of the following apply:</p> <p>(a) excise duty has been paid on goods that:</p> <ul style="list-style-type: none"> <li>(i) are sold to a person for the use by, and official use of, a government of a foreign country under an agreement between that government and the Australian Government; and</li> <li>(ii) are not for the purpose of trade;</li> </ul> <p>(b) either</p> <ul style="list-style-type: none"> <li>(i) the price for which the goods were sold to that person did not include an amount in respect of excise duty; or</li> <li>(ii) if the price at which the goods were sold to that person included an amount in respect of excise duty—an amount equal to the amount of excise duty has been refunded or credited to that person.</li> </ul>	Paragraph 50(1)(u)

<i>Item in the table in subclause 1(1) of the table in Schedule 1 to the Excise Regulation 2015</i>	<i>Circumstance in clause 1 of Schedule 1 to the Excise Regulation 2015</i>	<i>Equivalent or comparative regulation in the Excise Regulations 1925</i>
16	<p><b>Goods sold to a person covered by Status of Forces Agreement</b></p> <p>Both of the following apply:</p> <p>(a) excise duty has been paid on goods that:</p> <ul style="list-style-type: none"> <li>(i) are sold to, or for use by, a person covered by a Status of Forces Agreement between the Australian Government and the government of a foreign country; and</li> <li>(ii) are for the official use of a person covered by the agreement; and</li> <li>(iii) are not resold in Australia to a person not covered by the agreement;</li> </ul> <p>(b) either:</p> <ul style="list-style-type: none"> <li>(i) the price for which the goods were sold to that person did not include an amount for excise duty; or</li> <li>(ii) if the price for which the goods were sold to that person included an amount for excise duty—an amount equal to the amount of excise duty has been refunded or credited to that person.</li> </ul>	Paragraph 50(1)(ua)



<p><i>Item in the table in subclause 1(1) of the table in Schedule 1 to the Excise Regulation 2015</i></p>	<p><i>Circumstance in clause 1 of Schedule 1 to the Excise Regulation 2015</i></p>	<p><i>Equivalent or comparative regulation in the Excise Regulations 1925</i></p>
<p>17</p>	<p><b>Goods sold to a person covered by Status of Forces Agreement (item 16 not applicable)</b></p> <p>Excise duty has been paid on goods:</p> <p>(a) that are:</p> <p>(i) purchased by a person covered by a Status of Forces Agreement between the Australian Government and the government of a foreign country; and</p> <p>(ii) for the use by, and official use of, a person covered by the agreement; and</p> <p>(iii) not resold in Australia to a person not covered by the agreement; and</p> <p>(b) for which no refund is able to be claimed under item 16.</p>	<p>Paragraph 50(1)(ub)</p>
<p>18</p>	<p><b>Excise duty paid on recycled oil – where no benefit payable under the Product Stewardship (Oil) Regulations 2000</b></p> <p>Excise duty has been paid or is payable on a recycled product:</p> <p>(a) that is hydraulic oil, brake fluid, transmission oil, transformer oil or heat transfer oil classified to subitem 15.2 of the Schedule to the <i>Excise Tariff Act 1921</i>; and</p> <p>(b) for which no benefit is payable under the <i>Product Stewardship (Oil) Regulations 2000</i>; and</p> <p>(c) that is for the same use it had before being recycled; and</p> <p>(d) for an application for remission of excise duty – that is delivered in accordance with a permission given under section 61C of the Act.</p>	<p>Paragraphs 50(1)(zz) and (zza)</p>

<b><i>Item in the table in subclause 1(1) of the table in Schedule 1 to the Excise Regulation 2015</i></b>	<b><i>Circumstance in clause 1 of Schedule 1 to the Excise Regulation 2015</i></b>	<b><i>Equivalent or comparative regulation in the Excise Regulations 1925</i></b>
19	<p><b>Goods acquired by an international organisation exempt from excise duty</b></p> <p>Excise duty has been paid on goods:</p> <p>(a) for the official use of an international organisation to which the <i>International Organisations (Privileges and Immunities) Act 1963</i> applies; and</p> <p>(b) acquired in an acquisition of goods that are exempt from duties of excise.</p>	Paragraph 50(1)(zzb)
20	<p><b>Goods acquired by high office holders of an international organisation exempt from excise duty</b></p> <p>Excise duty has been paid on goods for the personal use of a person who is:</p> <p>(a) the holder of a high office in an international organisation to which the <i>International Organisations (Privileges and Immunities) Act 1963</i> applies; and</p> <p>(b) exempt from duties of excise in accordance with regulations made under that Act.</p>	Paragraph 50(1)(zcc)
21	<p><b>Brewery refunds</b></p> <p>Excise duty has been paid on beer that is manufactured in an eligible brewery during a financial year, and the amount of refund paid during the financial year to the entity that operates the brewery does not exceed:</p> <p>(a) if the brewery is an eligible brewery at the start of the financial year - \$30,000; or</p> <p>(b) if the brewery first becomes an eligible brewery after the start of the financial year – an amount worked out under subclause 1(5).</p>	Paragraph 50(1)(zdd)

<i>Item in the table in subclause 1(1) of the table in Schedule 1 to the Excise Regulation 2015</i>	<i>Circumstance in clause 1 of Schedule 1 to the Excise Regulation 2015</i>	<i>Equivalent or comparative regulation in the Excise Regulations 1925</i>
22	<p><b>Carbon tax repeal</b></p> <p>Both of the following apply:</p> <p>(a) excise duty has been paid on goods;</p> <p>(b) the effect of the amendments made by the <i>Excise Tariff Amendment (Carbon Tax Repeal) Act 2014</i> is that excise duty is payable on the goods at a rate that is less than the rate which applied when the goods were entered for home consumption.</p>	Paragraph 50(1)(zze)

*Subclause 1(1), item 7*

Item 7 amalgamates paragraphs 50(1)(db), (h), (k) and (v) of the *Excise Regulations 1925*. These paragraphs were provisions related to specific goods that were returned to the manufacturer, and/or destroyed. These paragraphs have been simplified in item 7 and remade into a single circumstance.

Clause 2 – circumstances for remission, rebate or refund – *without application*

The table in clause 2 of Schedule 1 sets out the circumstances in which a remission, rebate or refund of excise duty may be allowed without an application being made. However, if the goods mentioned in the circumstance in an item of the table in subclause 1(1) of Schedule 1 have been totally lost or destroyed, or have otherwise ceased to exist, remission of excise duty may also be allowed without an application: see subsection 10(2).

The circumstances are listed in Table 1.4 below, along with the equivalent or comparative provision in the *Excise Regulations 1925*.

**Table 1.4 Remission, rebate or refund circumstances – no application required**

<i>Item in the table in clause 2 of the table in Schedule 1 to the Excise Regulation 2015</i>	<i>Circumstance in clause 2 of Schedule 1 to the Excise Regulation 2015</i>	<i>Equivalent or comparative regulation in the Excise Regulations 1925</i>
1	<p><b>Tobacco used for other purposes</b></p> <p>Excise duty is payable on tobacco that is to be used for a purpose (other than for human consumption) approved by the CEO.</p> <p>Note: Examples of purposes that might be approved by the CEO are medical, scientific, horticultural and agricultural.</p>	Schedule 1, item 1
2	<p><b>Goods for official use of Governor-General and State Governors</b></p> <p>Excise duty is payable on goods for the official use of:</p> <p>(a) the Governor-General; or</p> <p>(b) any member of the Governor-General’s family; or</p> <p>(c) a State Governor; or</p> <p>(d) any member of a State Governor’s family.</p>	Schedule 1, item 2
3	<p><b>Goods used by the Australian American Foundation or ANZAC Agency</b></p> <p>Excise duty is payable on goods that are:</p> <p>(a) not for the purposes of trade; and</p> <p>(b) either of the following:</p> <p style="padding-left: 40px;">(i) the property of the Australian American Foundation;</p> <p style="padding-left: 40px;">(ii) petroleum products that are the property of the ANZAC Agency for the Pacific Region of the Commonwealth War Graves Commission; and</p> <p>(c) either of the following:</p> <p style="padding-left: 40px;">(i) petroleum products that are the property of the ANZAC Agency for the Pacific Region of the Commonwealth War Graves Commission; and</p> <p style="padding-left: 40px;">(ii) for the official or personal use of an official of an international organisation mentioned in subparagraph (b)(i).</p>	Schedule 1, item 3

<i>Item in the table in clause 2 of the table in Schedule 1 to the Excise Regulation 2015</i>	<i>Circumstance in clause 2 of Schedule 1 to the Excise Regulation 2015</i>	<i>Equivalent or comparative regulation in the Excise Regulations 1925</i>
4	<p><b>Goods that are used by a foreign government</b></p> <p>Excise duty is payable on goods that are:</p> <p>(a) for the use by, and official use of, the government of a foreign country under an agreement between that government and the Australian Government; and</p> <p>(b) not for the purpose of trade.</p>	Schedule 1, item 4
5	<p><b>Goods sold to a person covered by a Status of Forces agreement</b></p> <p>Excise duty is payable on goods that are:</p> <p>(a) for use by, or sale to, persons covered by a Status of Forces agreement between the Australian Government and the government of a foreign country; and</p> <p>(b) for the official use of a person covered by the agreement; and</p> <p>(c) not resold in Australia to a person not covered by the agreement.</p>	Schedule 1, item 5
6	<p><b>Goods sold to be used by personnel of a sea-going vessel of the Australian Defence Force</b></p> <p>Both of the following apply:</p> <p>(a) excise duty is payable on any of the following goods:</p> <ul style="list-style-type: none"> <li>(i) ale, porter and other beer;</li> <li>(ii) brandy;</li> <li>(iii) whiskey;</li> <li>(iv) rum;</li> <li>(v) gin;</li> <li>(vi) liqueurs;</li> <li>(vii) tobacco;</li> <li>(viii) cigars; and</li> <li>(ix) cigarettes;</li> </ul> <p>(b) the goods are to be used by the personnel of a sea-going vessel of the Australian Defence Force for consumption on the vessel when the vessel is in full commission.</p>	Schedule 1, item 6

<b>Item in the table in clause 2 of the table in Schedule 1 to the Excise Regulation 2015</b>	<b>Circumstance in clause 2 of Schedule 1 to the Excise Regulation 2015</b>	<b>Equivalent or comparative regulation in the Excise Regulations 1925</b>
7	<p><b>Goods purchased at inwards duty free shops and cleared through Customs</b></p> <p>Excise duty is payable on goods that:</p> <p>(a) are purchased by a relevant traveller at an inwards duty free shop; and</p> <p>(b) would be goods described in paragraph (b) of item 15 of the table in Schedule 4 to the <i>Customs Tariff Act 1995</i>, and would be goods to which that item applies, if:</p> <p style="padding-left: 40px;">(i) the goods were imported into Australia; and</p> <p style="padding-left: 40px;">(ii) the clearance through Customs of the personal baggage (including the excisable goods) of the relevant traveller were approval of their delivery for home consumption for the purposes of the <i>Customs Act 1901</i>.</p>	Schedule 1, item 7
8	<p><b>Goods sold for the official use of a diplomatic mission or consular post</b></p> <p>Excise duty is payable on goods that:</p> <p>(a) are delivered for home consumption in accordance with a permission given under section 61C of the Act; and</p> <p>(b) are for sale for:</p> <p style="padding-left: 40px;">(i) the official use of a diplomatic mission of a foreign country; or</p> <p style="padding-left: 40px;">(ii) the personal use of a person mentioned in paragraph 9(1)(c) or (c) of the <i>Diplomatic Privileges and Immunities Act 1967</i>; or</p> <p style="padding-left: 40px;">(iii) the official use of a consular post described in paragraph 7(1)(a) of the <i>Consular Privileges and Immunities Act 1972</i>; or</p> <p style="padding-left: 40px;">(iv) the personal use of a person mentioned in paragraph 7(1)(b) or (c) of the <i>Consular Privileges and Immunities Act 1972</i>.</p>	Paragraph 50(1)(ta)

<i>Item in the table in clause 2 of the table in Schedule 1 to the Excise Regulation 2015</i>	<i>Circumstance in clause 2 of Schedule 1 to the Excise Regulation 2015</i>	<i>Equivalent or comparative regulation in the Excise Regulations 1925</i>
9	<p><b>Gaseous fuels not used for transport purposes</b></p> <p>Excise duty is payable on liquefied natural gas, or LPG, that is:</p> <p>(a) used or delivered by a licensed person or holder of a permission under section 61C of the Act for a use other than in an internal combustion engine of a motor vehicle or vessel; and</p> <p>(b) not used for both the purposes of transport and for other purposes.</p>	Schedule 1, items 8 and 9

*Clause 2, item 8 – goods sold for a specific diplomatic or consular use*

Item 8 remakes paragraph 50(1)(ta) of the *Excise Regulations 1925*. Paragraph 50(1)(ta) of the *Excise Regulations 1925* previously required a taxpayer to make an application where goods were delivered for home consumption and sold for a specified diplomatic or consular use. To reduce compliance costs, a remission under this circumstance may now be allowed under item 8 without an application.

**Schedule 2 to the Regulation – Repeals**

Schedule 2 to the Regulation repeals the *Excise Regulations 1925*.

## FINDING TABLES

References to the old regulation in the finding tables are to equivalent, or broadly equivalent provisions in the *Excise Regulations 1925*. References to the new regulation are to provisions in the Regulation, unless otherwise indicated. Also, in the finding tables:

- *no equivalent* means that this is a new provision that has no equivalent in the old regulation. Typically, these would be guide material.
- *omitted* means that the provision in the old regulation has not been rewritten in the new regulation. This may be because the provision has been removed because it is redundant.

### Regulation structure

**Table 1.5: New regulation to old regulation**

<i>New regulation</i>	<i>Old regulation</i>
Part 1 – Preliminary	Part I – Preliminary
Part 2 – Remissions, rebates and refunds of excise duty	Part III – Remissions, rebates and refunds of excise duty
Part 3 – Drawbacks of excise duty	Part IV – Drawback
Part 4 – Tobacco, fuel and delivery of certain goods without entry	Part 1A – Payment of duty, removal of excisable goods from factories and excise control  Part II – Tobacco  Part 2A – Fuel
Part 5 – Duty free shops	Part IVA – Duty free shops
Part 6 – Stores, securities and samples	Part V – Samples  Part XIV – Ship’s stores and aircraft’s stores  Part 17 – Deposits by subscribers to securities taken for compliance with Excise Acts
Part 7 – Transitional matters	Part 23 – Transitional arrangements
Schedule 1 – Circumstances for remission, rebates and refunds	Schedule 1 – Prescribed circumstances

**Table 1.6: Old regulation to new regulation**

<i>Old regulation</i>	<i>New regulation</i>
Part I – Preliminary	Part 1 – Preliminary
Part 1A – Payment of duty, removal of excisable goods from factories, and excise control	Part 4 – Tobacco, fuel, and delivery of certain goods without entry
Part II – Tobacco	Part 4 – Tobacco, fuel, and



<i>Old regulation</i>	<i>New regulation</i>
	delivery of certain goods without entry
Part 2A – Fuel	Part 4 – Tobacco, fuel, and delivery of certain goods without entry
Part III – Remissions, rebates and refunds of excise duty	Part 2 – Remissions, rebates and refunds of excise duty
Part IV – Drawback	Part 3 – Drawbacks of excise duty
Part IVA – Duty free shops	Part 5 – Duty free shops
Part V – Samples	Part 6 – Stores, securities and samples
Part XIV – Ship’s stores and aircraft’s stores	Part 6 – Stores, securities and samples
Part 17 – Deposits by subscribers to securities taken for compliance with Excise Acts	Part 6 – Stores, securities and samples
Part XXII – Miscellaneous	Omitted

### Regulation provisions

**Table 1.7: New regulation to old regulation**

<i>New regulation</i>	<i>Old regulation</i>
1	1
2	No equivalent
3	No equivalent
4	No equivalent
5	No equivalent
6	2, 3, 50(6)
7	No equivalent
8	50, 50A
9	49A
10	51(1), 52
11, item 1	53(1), (2)
11, item 2	53(1)(a)
11, item 3	53(3A)
11, item 4	53(3B)
11, item 5	53(4)
11, item 6	53(5)
12, item 1	52B(2)
12, item 2	52B(3)
12, item 3	52B(4)
12, item 4	52B(5)
12, item 5	52AAA
12, item 6	52E
12(3)	58
13	No equivalent
14	76, 78
15	76, 78

<i>New regulation</i>	<i>Old regulation</i>
16(1), item 1	78A(1)(a), (b)
16(1), item 2	78A(1)(c)
16(1), item 3	78A(1)(d)
16(1), item 4	78A(1)(e)
16(1), item 5	78A(1)(f)
16(2)	78A(4)
16(3)	78B
17	78C
18	78D
19	No equivalent
20	33
21	49AA
22	49AAA
23	49AAB
24	49AAC
25	15
26	No equivalent
27	79(3), (4)
28	79(5)
29	79(6)
30	79(12)
31	No equivalent
32(1)	79(7)(a), 79(8)(a)
32(2)	79(7)(b), 79(8)(aa)
32(3)	79(7)(ba), 79(8)(ab)
34(4)	79(11)
33	79(14)
34	No equivalent
35(1)	79(7)(c)
35(2)	79(7)(d)
36(1), (2), (3)	79(7)(e)
36(4), (5)	79(7)(f)
37(1)	79(7A)
37(2), (3)	79(7)(g)
38(1), (2), (3)	79(7)(h), (j)
38(4), (5)	79(7)(k)
39(1), (2), (3)	79(7)(n)
40	No equivalent
41	79(7)(m)
42	79(7)(m)
43	79(7)(m)
44	No equivalent
45(1), (2), (3)	79(8)(b), (c)
45(4)	79(8)(d)
46	79(9)
47	79A
48	81(3), (4), (5)
49	81(6)
50	81(8)

<i>New regulation</i>	<i>Old regulation</i>
51	No equivalent
52(1)	81(7)(a)
52(2)	81(7)(aa)
52(3)	81(7)(ab)
52(4)	81(7)(b)
53	81(7)(c)
54	No equivalent
55(1), (2)	186(1)
56	210
57	83
58	No equivalent
<b>Schedule 1</b>	
Subclause 1(1)	50(1), 51
Subclause 1(1), table item 1	50(1)(a)
Subclause 1(1), table item 2	50(1)(b)
Subclause 1(1), table item 3	50(1)(ca)
Subclause 1(1), table item 4	50(1)(c)
Subclause 1(1), table item 5	50(1)(d)
Subclause 1(1), table item 6	50(1)(da)
Subclause 1(1), table item 7	50(1)(db), (h), (k), (v)
Subclause 1(1), table item 8	50(1)(s)
Subclause 1(1), table item 9	50(1)(sa)
Subclause 1(1), table item 10	50(1)(sb)
Subclause 1(1), table item 11	50(1)(sc)
Subclause 1(1), table item 12	50(1)(t)
Subclause 1(1), table item 13	50(1)(tb)
Subclause 1(1), table item 14	50(1)(tc)
Subclause 1(1), table item 15	50(1)(u)
Subclause 1(1), table item 16	50(1)(ua)
Subclause 1(1), table item 17	50(1)(ub)
Subclause 1(1), table item 18	50(1)(zz), (zza)
Subclause 1(1), table item 19	50(1)(zzb)
Subclause 1(1), table item 20	50(1)(zzc)
Subclause 1(1), table item 21	50(1)(zzd)
Subclause 1(1), table item 22	50(1)(zze)
Subclause 1(2)	50(1)(d)
Subclause 1(3)	50(4AA)
Subclause 1(4)	50(4AB)
Subclause 1(5)	50(1)(zzd)
Clause 2	50A, Schedule 1
Clause 2, table item 1	Schedule 1, table item 1
Clause 2, table item 2	Schedule 1, table item 2
Clause 2, table item 3	Schedule 1, table item 3
Clause 2, table item 4	Schedule 1, table item 4
Clause 2, table item 5	Schedule 1, table item 5
Clause 2, table item 6	Schedule 1, table item 6
Clause 2, table item 7	Schedule 1, table item 7
Clause 2, table item 8	50(1)(ta)

<i>New regulation</i>	<i>Old regulation</i>
Clause 2, table item 9	Schedule 1, table item 8, item 9

**Table 1.8: Old regulation to new regulation**

<i>Old regulation</i>	<i>New regulation</i>
1	1
2	6
3	6
15(1)(a), (b), 15(2)	25
15(1)(c), (d), 15(3)	Omitted
33	20
49AA	21
49AAA	22
49AAB	23
49AAC	24
49A	9
50(1)(a)	Schedule 1, subclause 1(1), table item 1
50(1)(b)	Schedule 1, subclause 1(1), table item 2
50(1)(c)	Schedule 1, subclause 1(1), table item 4
50(1)(ca)	Schedule 1, subclause 1(1), table item 3
50(1)(d)	Schedule 1, subclause 1(1), table item 5
50(1)(da)	Schedule 1, subclause 1(1), table item 6
50(1)(db)	Omitted, cf Schedule 1, subclause 1(1), table item 7
50(1)(h)	Schedule 1, subclause 1(1), table item 7
50(1)(k)	Schedule 1, subclause 1(1), table item 7
50(1)(s)	Schedule 1, subclause 1(1), table item 8
50(1)(sa)	Schedule 1, subclause 1(1), table item 9
50(1)(sb)	Schedule 1, subclause 1(1), table item 10
50(1)(sc)	Schedule 1, subclause 1(1), table item 11
50(1)(t)	Schedule 1, subclause 1(1), table item 12
50(1)(ta)	Schedule 1, clause 2, table item 8
50(1)(tb)	Schedule 1, subclause 1(1), table item 13
50(1)(tc)	Schedule 1, subclause 1(1), table item 14
50(1)(u)	Schedule 1, subclause 1(1), table

<i>Old regulation</i>	<i>New regulation</i>
	item 15
50(1)(ua)	Schedule 1, subclause 1(1), table item 16
50(1)(ub)	Schedule 1, subclause 1(1), table item 17
50(1)(v)	Schedule 1, subclause 1(1), table item 7
50(1)(zz)	Schedule 1, subclause 1(1), table item 18
50(1)(zza)	Schedule 1, subclause 1(1), table item 18
50(1)(zzb)	Schedule 1, subclause 1(1), table item 19
50(1)(zzc)	Schedule 1, subclause 1(1), table item 20
50(1)(zzd)	Schedule 1, subclause 1(1), table item 21
50(1)(zze)	Schedule 1, subclause 1(1), table item 22
50(4AA)	Schedule 1, subclause 1(3)
50(4AB)	Schedule 1, subclause 1(4)
50(6)	6
50A	Schedule 1, clause 2
51	10(1), (2)
52(1)	10(1)
52(2)	10(3)
52AAA	12(2), table item 5
52B(2)	12(2), table item 1
52B(3)	12(2), table item 2
52B(4)	12(2), table item 3
52B(5)	12(2), table item 4
52C	Omitted
52D	Omitted
52E	12(2), table item 6
53(1)(a)	11, table item 2
53(1)(b)	11, table item 1
53(2)	Omitted
53(3A)	11, table item 3
53(3B)	11, table item 4
53(4)	11, table item 5
53(5)	11, table item 6
55	Omitted
56	Omitted
57AA	Omitted
58	12(3)
76	14, 15
77	Omitted
78	14, 15
78A(1)(a), (b)	16(1), table item 1

<i>Old regulation</i>	<i>New regulation</i>
78A(1)(c)	16(1), table item 2
78A(1)(d)	16(1), table item 3
78A(1)(e)	16(1), table item 4
78A(1)(f)	16(1), table item 5
78A(2), (3)	Omitted
78A(4)	16(2)
78B	Omitted
78C	17
78CA	Omitted
78D	18
79(1), (2)	6
79(3), (4)	27
79(5)	28
79(6)	29
79(7)(a)	32(1)
79(7)(b)	32(2)
79(7)(ba)	32(3)
79(7)(c)	35(1)
79(7)(d)	35(2)
79(7)(e)	36(1), (2), (3)
79(7)(f)	36(4), (5)
79(7)(g), (h)	37(2), (3)
79(7)(h), (j)	38(1), (2), (3)
79(7)(k)	38(4), (5)
79(7)(m)	44
79(7A)	37(1)
79(8)	31, 44
79(8)(a)	32(1)
79(8)(aa)	32(2)
79(8)(ab)	32(3)
79(8)(b), (c), (d)	45
79(9)	46
79(10)	Omitted
79(11)	32(4)
79(12)	30
79(13)	Omitted
79(14)	33
79A	47
81(1), (2)	6
81(3), (4), (5)	48
81(6)	49
81(7)(a)	52(1)
81(7)(aa)	52(2)
81(7)(ab)	52(3)
81(7)(b)	52(4)
81(7)(c)	53
81(8)	50
81(9)	Omitted
83	57

<i>Old regulation</i>	<i>New regulation</i>
186(1)	55(1), (2)
186(2), (3)	Omitted
210	56
247	Omitted
248	Omitted
260	Omitted
Schedule 1, item 1	Schedule 1, clause 2, table item 1
Schedule 1, item 2	Schedule 1, clause 2, table item 2
Schedule 1, item 3	Schedule 1, clause 2, table item 3
Schedule 1, item 4	Schedule 1, clause 2, table item 4
Schedule 1, item 5	Schedule 1, clause 2, table item 5
Schedule 1, item 6	Schedule 1, clause 2, table item 6
Schedule 1, item 7	Schedule 1, clause 2, table item 7
Schedule 1, item 8	Schedule 1, clause 2, table item 9
Schedule 1, item 9	Schedule 1, clause 2, table item 9
Schedule 5	Omitted

EXPOSURE DRAFT 19