

# Document 1

**From:** @ato.gov.au>  
**Sent:** Thursday, 6 September 2012 10:28 AM  
**To:** @climatechange.gov.au  
**Cc:**  
**Subject:** FW: International linking - Draft legislation  
**Importance:** High

Hi

Thank you for the opportunity to provide comments on the attached draft legislative amendments. We offer the following comments.

## **Excise duty and Fuel tax credits**

We have no concerns about the amendments that will be made to the *Excise Tariff Act 1921* and the *Fuel Tax Act 2006* due to the Clean Energy Amendment (International Emissions Trading and Other Measures) Bill 2012 and the Excise Tariff Amendment (Per-tonne Carbon Price Equivalent) Bill 2012.

We understand that the Clean Energy Regulator will be required to calculate and publish the per-tonne carbon price equivalent within the same timeframe as previously (7 business days after the end of each designated 6-month period). These amendments have not altered the timeframe. The ATO continues to have concerns that a 7 day timeframe will impact on our ability to publish our communication products and, in particular, that timeframe will also impact on clients updating their systems to account for the new rates.

## **Section 22**

Kind regards

Project Manager  
Clean Energy Future – Indirect Tax Aspects  
Indirect Tax | Australian Taxation Office  
Phone: | Mobile:

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**From:** [mailto: @TREASURY.GOV.AU]  
**Sent:** Monday, 3 September 2012 08:47  
**To:**  
**Cc:**  
**Subject:** FW: International linking - Draft legislation [SEC=UNCLASSIFIED]  
**Importance:** High

Arising out of the decision to link to EC permits and the ability to use Kyoto permits there are some minor amendments to the Fuel Tax Act and the Excise Tariff Act that will come into effect from 1 July 2015. The definition of carbon price for the floating period is being changed. Most of the action is in the Clean Energy Act though.

Regards

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**From:** [mailto: @climatechange.gov.au]  
**Sent:** Friday, 31 August 2012 6:24 PM  
**To:**  
**Cc:**  
**Subject:** International linking - Draft legislation [SEC=UNCLASSIFIED]  
**Importance:** High

Dear all

The Government has released for drafts of the legislation to implement the arrangements for international linking and related matters.

The draft legislation is also available from the [legislation page](#) of the Department's website.

Regards,

Assistant Secretary | Design, Coverage and Regulatory Branch  
Department of Climate Change and Energy Efficiency  
GPO Box 854, Canberra ACT 2600  
p: 02 m:  
e: [@climatechange.gov.au](mailto:@climatechange.gov.au)

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