

1990

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA
HOUSE OF REPRESENTATIVES

Presented and read a first time, 10 October 1990

(Minister for Small Business and Customs)

A BILL

FOR

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

BE IT ENACTED by the Queen, and the Senate and the House of Representatives of the Commonwealth of Australia, as follows:

Short title etc.

5 **1. (1)** This Act may be cited as the *Excise Tariff Amendment Act 1990*.

(2) In this Act, “**Principal Act**” means the *Excise Tariff Act 1921*¹.

Commencement

2. (1) Sections 1 and 2 commence on the day this Act receives the Royal Assent.

10 **(2)** Paragraphs 3 (a) and (d) are taken to have commenced on 1 July 1984.

(3) Paragraph 3 (b) is taken to have commenced on 30 May 1985.

(4) Paragraph 3 (c) and sections 4, 5, 6, 7, 8 and 10 are taken to have commenced on 1 January 1988.

(5) Section 9 is taken to have commenced on 1 April 1990.

Interpretation

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3. Section 3 of the Principal Act is amended:

(a) by omitting the definition of “new oil” from subsection (1) and inserting the following definition:

“**new oil**” means stabilized crude petroleum oil (other than delayed-entry oil or oil in respect of which paragraph 17 (A) (1) in the Schedule applies) produced from: 10

(a) a relevant accumulation that was discovered on or after 18 September 1975 and before 1 July 1983 by drilling a well that was classified by the Minister, for the purposes of Excise By-law No. 78, as: 15

(i) a new field discovery; or

(ii) a new pool (pay) discovery; or

(iii) a deeper-pool discovery; or

(iv) a shallower-pool discovery;

subsequent to a determination of the well type by the relevant Energy Minister after drilling and before 1 July 1983; or 20

(b) a relevant accumulation that was discovered on or after 18 September 1975 and before 1 July 1983 by drilling a well that was not determined by the relevant Energy Minister before 1 July 1983 to be a well of any particular type; or 25

(c) a relevant accumulation that was discovered on or after 1 July 1983;”;

(b) by omitting the definition of “new accumulation” from subsection (1); 30

(c) by inserting in subsection (1) the following definition:

“**oil producing region**” has the same meaning as in the *Petroleum Excise (Prices) Act 1987*;”;

(d) by inserting in subsection (1) the following definition: 35

“**relevant Energy Minister**” means:

(a) on and after 18 September 1975 and before 5 October 1976—the Minister for Minerals and Energy; and

(b) on and after 5 October 1976 and before 20 December 1977—the Minister for National Resources; and 40

(c) on and after 20 December 1977 and before 8 December 1979—the Minister for National Development; and

- (d) on and after 8 December 1979 and before 11 March 1983—the Minister for National Development and Energy; and
- (e) on and after 11 March 1983 and before 1 July 1983—the Minister for Resources and Energy.”.

Applicable petroleum prices

4. Section 6AB of the Principal Act is amended:

- (a) by omitting from subsection (1) “sections 6B, 6C and 6D” and substituting “section 6B, 6C or 6D”;
- (b) by inserting in subsection (1) “in respect of stabilized crude petroleum oil obtained from a production area that is, under Departmental By-laws, a prescribed production area, a prescribed new production area or a prescribed intermediate production area, as the case requires, for the purposes of that section,” after “31 December 1987”;
- (c) by inserting in subsection (1) “and an oil producing region that constitutes or includes that production area” after “the month” (wherever occurring);
- (d) by omitting from subsection (2) “sections 6B, 6C and 6D” and substituting “section 6B, 6C or 6D”;
- (e) by inserting in subsection (2) “in respect of stabilized crude petroleum oil that has, under the *Petroleum Excise (Prices) Act 1987*, a VOLWARE commencement date of 31 December 1987” after “1 January 1988”.

5. The Principal Act is amended by inserting after section 6AB the following section:

Application of section 6B, 6C or 6D to different oil producing regions

“6AC. Where:

- (a) a final VOLWARE price, an interim VOLWARE price or a reference price has been, or is taken to have been, determined under the *Petroleum Excise (Prices) Act 1987* for a month and an oil producing region; and
- (b) that oil producing region is constituted by or includes:
- (i) a particular prescribed production area within the meaning of section 6B; or
 - (ii) a particular prescribed new production area within the meaning of section 6C; or
 - (iii) a particular prescribed intermediate production area within the meaning of section 6D;

that determination is taken to have effect, and, at all material times to have had effect, in the application of that section in respect of stabilized crude petroleum obtained from that production area, as if it

were also a determination of that price made in respect of that particular production area.”.

Duties of excise on certain crude petroleum oil

- 6. Section 6B of the Principal Act is amended:
 - (a) by inserting in paragraph (5A) (a) “and a particular prescribed production area” after “a financial year”; 5
 - (b) by omitting from paragraph (5A) (b) “a particular prescribed production area” and substituting “that prescribed production area”;
 - (c) by inserting in paragraph (5B) (a) “and a particular prescribed production area” after “immediately preceding financial year”; 10
 - (d) by omitting from paragraph (5B) (b) “a prescribed production area” and substituting “that prescribed production area”;
 - (e) by inserting in paragraph (5C) (a) “and a particular prescribed production year” after “immediately preceding financial year”; 15
 - (f) by omitting from paragraph (5C) (b) “a prescribed production area” and substituting “that prescribed production area”;
 - (g) by inserting in subsection (6) “and a particular prescribed production area” after “period occurs”;
 - (h) by omitting from subsection (6) “a particular prescribed production area” and substituting “that production area”. 20

Duties of excise on new oil

- 7. Section 6C of the Principal Act is amended:
 - (a) by inserting in paragraph (5A) (a) “and a particular prescribed new production area” after “immediately preceding financial year”; 25
 - (b) by omitting from paragraph (5A) (b) “a prescribed new production area” and substituting “that prescribed new production area”;
 - (c) by inserting in paragraph (5B) (a) “and a particular prescribed new production area” after “immediately preceding financial year”; 30
 - (d) by omitting from paragraph (5B) (b) “a prescribed new production area” and substituting “that prescribed new production area”; 35
 - (e) by inserting in subsection (6) “and a particular prescribed new production area” after “period occurs”;
 - (f) by omitting from subsection (6) “a particular prescribed new production area” and substituting “that production area”.

Duties of excise on intermediate oil

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- 8. Section 6D of the Principal Act is amended:
 - (a) by inserting in paragraph (5A) (a) “and a particular prescribed

intermediate production area” after “immediately preceding financial year”;

(b) by omitting from paragraph (5A) (b) “a prescribed intermediate production area” and substituting “that prescribed intermediate production area”;

(c) by inserting in paragraph (5B) (a) “and a particular prescribed intermediate production area” after “immediately preceding financial year”;

(d) by omitting from paragraph (5B) (b) “a prescribed intermediate production area” and substituting “that prescribed intermediate production area”;

(e) by inserting in subsection (6) “and a prescribed intermediate production area” after “period occurs”;

(f) by omitting from subsection (6) “a particular prescribed intermediate production area” and substituting “that production area”.

Amendment of Schedule having effect from 1 April 1990

9. The Schedule to the Principal Act is amended by omitting paragraph 17 (C) (2) and substituting the following paragraph:

“17 (C) (2) Other	\$5.78 per kilolitre”.
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Excise paid on certain oil after 31 December 1987

10. Where an amount has been paid by way of excise imposed on stabilized crude petroleum oil to which paragraph 17(A) (2) of the Schedule to the Principal Act applies, being oil that has been entered for home consumption after 31 December 1987, that amount is to be treated as having been paid in respect of excise imposed on that oil under the Principal Act as amended by this Act.

NOTE

1. No. 26, 1921, as amended. For previous amendments, see No. 28, 1924; No. 28, 1926; No. 4, 1928; Nos. 20 and 21, 1933; No. 17, 1936; Nos. 24 and 70, 1938; Nos. 29, 54 and 65, 1939; Nos. 3, 4, 14 and 93, 1948; Nos. 77 and 82, 1949; Nos. 61, 62 and 80, 1950; No. 83, 1952; No. 78, 1953; Nos. 16, 59 and 87, 1956; No. 82, 1957; No. 19, 1958; Nos. 26, 65 and 66, 1959; Nos. 26 and 57, 1960; Nos. 21 and 55, 1961; No. 73, 1962; Nos. 41 and 91, 1963; No. 125, 1964; Nos. 83 and 140, 1965; Nos. 18 and 82, 1967; Nos. 74 and 75, 1968; Nos. 5 and 33, 1969; No. 81, 1970; No. 108, 1971; Nos. 22, 64 and 119, 1972; Nos. 20, 23, 146 and 216, 1973; No. 121, 1974; No. 104, 1975; Nos. 104 and 136, 1977; Nos. 48 and 184, 1978; Nos. 81, 83 and 164, 1979; Nos. 43, 44, 45 and 122, 1980; No. 50, 1981; Nos. 45, 54 and 80, 1982; Nos. 27 and 99, 1983; Nos. 53, 72 and 131, 1984; Nos. 39, 41 and 189, 1985; Nos. 20 and 160, 1986; Nos. 53, 76, 104, 145 and 150, 1987; Nos. 29 and 149, 1988; and Nos. 77 and 177, 1989.



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