Australian Customs Notice 1998 10

**FUEL SUBSTITUTION MINIMISATION LEGISLATION CUSTOMS AND EXCISE TARIFF AMENDMENTS**

As foreshadowed by Australian Customs Notice [No. 97/42](https://borderauthor.border.gov.au/busi/cust/aust/Australian-Customs-Notice-1998-10) and detailed in Australian Customs Notice [No. 98/01](https://borderauthor.border.gov.au/busi/cust/aust/Australian-Customs-Notice-1998-10), legislation to combat the loss of revenue resulting from the substitution of duty free or low duty petroleum products for products which attract a rate of customs or excise duty commensurate with products for on-road use will take effect on and from 31 January 1998.

As part of the process of implementing the new legislation, there has been widespread consultation between Customs representatives and interested parties since the proposed measures were announced as part of the 1997/98 Budget. Information on the new requirements has been conveyed to those parties as part of the consultation process. Parties consulted include oil refiners and distributors, the Australian Institute of Petroleum, the Australian Petroleum Agents and Distributors Association, the Australian Petroleum Production and Exploration Association, the National Farmers Federation, the Road Transport Forum, the Service Stations Association, the Oil Recyclers Association of Australia, motoring organisations and Federal, State and Territory Consumer Affairs, Environment and Revenue authorities. Information about the new provisions is also summarised in a pamphlet available from Customs Information Centres in each capital city.

A pivotal part of the legislative package is amendment of appropriate parts of the Customs Tariff Act 1995 and the Excise Tariff Act 1921 to define those concessional products which must have the prescribed chemical marker added to them prior to entry into home consumption. Except for fuel oil and products in packages not exceeding 210 litres, marking is required for products for use as fuel otherwise than in internal combustion engines, such as heating oil and kerosene, which attract a duty rate of 7.200 cents per litre and petroleum products for non-fuel use, such as for use as solvents, which are free of duty.

The legislative amendments to the Customs Tariff Act 1995 and the Excise Tariff Act 1921 are contained in: the Customs Tariff (Fuel Rates Amendments) Act 1997- Act No. 162 of 1997;

the Customs Tariff Amendment Act (No. 4) 1997 - Act No. 168 of 1997;

the Excise Tariff (Fuel Rates Amendments) Act 1997 - Act No. 161 of 1997; and Excise Tariff Amendment Act (No. 4) 1997 - Act No. 169 of 1997.

Customs Tariff reprint pages issued in conjunction with these changes are:

# 27/1 (R.1), 27/3 (R.4), 27/5 (R.6), 27/7 (R.1) and 27/9 (0 - new page).

Excise Tariff reprint pages issued in connection with the changes are:

# E13 (R.1), E15 (R.1), E21 (R.2), E57 (R.1), E69 (R.1), E79 (R.2), E81 (R.2), E83 (R.2), E85 (R.2), E87 (R.2), E89 (0 - new page) and E91 (0 - new

*page).*

Attachments "A" and "B" to this notice contain concordances of Customs tariff subheadings and Excise tariff items affected by these amendments.

Alterations to the Table in Section 19(1) of the Customs Tariff Act 1995 to incorporate the changes to tariff subheadings and excise items made by this legislation will be gazetted in the week commencing 18 January 1998. The Customs Tariff Act reprint page 15 (R.2) is being printed to enable distribution prior to 31 January 1998.

Any inquiries concerning these changes should be directed to :

for Customs Tariff Rates

Senior Inspector, Tariff Legislation

Tariff &amp; Valuation Australian Customs Service CANBERRA ACT 2600

Ph: (02) 6275 6516

|  |  |
| --- | --- |
| for Excise Tariff Rates | Senior Inspector, Petroleum Excise  Australian Customs Service CANBERRA ACT 2600  Ph: (02) 6275 6136 |
|  |  |

Operative date: 31 January 1998.

(R. J. Hunt)

A/g National Manager Excise Branch

for Chief Executive Officer Canberra ACT

15 January 1998

**ATTACHMENT "A" TO ACN 98/10**

## CUSTOMS TARIFF (FUEL RATES AMENDMENTS) ACT 1997 CONCORDANCE OF TARIFF ITEMS

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Proposed** | **Present** |  | **Present** | **Proposed** |
| **2707.10.11** | **2707.10.00** |  | **2707.10.00** | **2707.10.11** |
| **2707.10.12** | **2707.10.00** |  | **2707.20.00** | **2707.10.12** |
| **2707.10.19** | **2707.10.00** |  | **2707.30.00** | **2707.10.19** |
| **2707.10.91** | **2707.10.00** |  | **2707.50.11** | **2707.10.91** |
| **2707.10.99** | **2707.10.00** |  | **2707.50.19** | **2707.10.99** |
| **2707.20.11** | **2707.20.00** |  | **2707.50.90** | **2707.20.11** |
| **2707.20.12** | **2707.20.00** |  | **2709.00.00** | **2707.20.12** |
| **2707.20.19** | **2707.20.00** |  | **2710.00.12** | **2707.20.19** |
| **2707.20.91** | **2707.20.00** |  | **2710.00.19** | **2707.20.91** |
| **2707.20.99** | **2707.20.00** |  | **2710.00.20** | **2707.20.99** |
| **2707.30.11** | **2707.30.00** |  | **2710.00.30** | **2707.30.11** |
| **2707.30.12** | **2707.30.00** |  | **2710.00.51** | **2707.30.12** |
| **2707.30.19** | **2707.30.00** |  | **2710.00.52** | **2707.30.19** |
| **2707.30.91** | **2707.30.00** |  | **2710.00.53** | **2707.30.91** |
| **2707.30.99** | **2707.30.00** |  | **2710.00.59** | **2707.30.99** |
| **2707.50.21** | **2707.50.90** |  | **2710.00.90** | **2707.50.91** |
| **2707.50.22** | **2707.50.90** |  |  | **2707.50.99** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **2707.50.29** | **2707.50.90** |  |  | **2707.50.21** |
| **2707.50.91** | **2707.50.11** | **2707.50.22** |
| **2707.50.99** | **2707.50.90** | **2707.50.29** |
| **2709.00.10** | **2707.50.19** | **2707.50.91** |
| **2709.00.21** | **2707.50.90** | **2707.50.99** |
| **2709.00.22** | **2709.00.00** | **2709.00.10** |
| **2709.00.29** | **2709.00.00** | **2709.00.21** |
| **2709.00.91** | **2709.00.00** | **2709.00.22** |
| **2709.00.92** | **2709.00.00** | **2709.00.29** |
| **2709.00.99** | **2709.00.00** | **2709.00.91** |
| **2710.00.13** | **2709.00.00** | **2709.00.92** |
| **2710.00.14** | **2709.00.00** | **2709.00.99** |
| **2710.00.15** | **2710.00.12** | **2710.00.13** |
| **2710.00.21** | **2710.00.19** | **2710.00.14** |
| **2710.00.22** | **2710.00.12** | **2710.00.15** |
| **2710.00.29** | **2710.00.19** | **2710.00.13** |
| **2710.00.31** | **2710.00.12** | **2710.00.14** |
| **2710.00.32** | **2710.00.19** | **2710.00.15** |
| **2710.00.33** | **2710.00.20** | **2710.00.21** |
| **2710.00.34** | **2710.00.20** | **2710.00.22** |
| **2710.00.39** | **2710.00.20** | **2710.00.29** |
| **2710.00.54** | **2710.00.30** | **2710.00.31** |
| **2710.00.55** | **2710.00.30** | **2710.00.32** |
| **2710.00.56** | **2710.00.30** | **2710.00.33** |
| **2710.00.57** | **2710.00.30** | **2710.00.34** |
| **2710.00.59** | **2710.00.30** | **2710.00.39** |
| **2710.00.60** | **2710.00.59** | **2710.00.60** |
| **2710.00.81** | **2710.00.90** | **2710.00.56** |
| **2710.00.82** | **2710.00.59** | **2710.00.59** |
| **2710.00.83** | **2710.00.90** | **2710.00.57** |
| **2710.00.84** | **2710.00.51** | **2710.00.54** |
| **2710.00.89** | **2710.00.53** | **2710.00.55** |
| **2710.00.90** | **2710.00.59** | **2710.00.57** |
|  | **2710.00.90** | **2710.00.59** |
|  | **2710.00.52** | **2710.00.54** |
|  | **2710.00.59** | **2710.00.55** |
|  | **2710.00.90** | **2710.00.57** |
|  | **2710.00.30** | **2710.00.59** |
|  | **2710.00.90** | **2710.00.81** |
|  | **2710.00.90** | **2710.00.82** |
|  | **2710.00.90** | **2710.00.83** |
|  | **2710.00.90** | **2710.00.84** |
|  | **2710.00.90** | **2710.00.89** |
|  | **2710.00.90** | **2710.00.90** |

ATTACHMENT "B" TO ACN 98/10

## EXCISE TARIFF (FUEL RATES AMENDMENTS) ACT 1997

**CONCORDANCE OF TARIFF ITEMS**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Proposed** | **Present** |  | **Present** | **Proposed** |
| **11A** | **11D** |  | **11A** | **11H** |
| **11B** | **11E** |  | **11A1** | **11H1d** |
| **11B1a\*** | **11E3** |  | **11A3a** | **11H2d** |
| **11B1b** | **11E1** |  | **11A3b** | **11H1a** |
| **11B1c** | **11E3** |  | **11A3c** | **11H2a** |
| **11B2a\*** | **11E1** |  | **11B** | **11H1b** |
| **11B2b** | **11E** |  | **11B1** | **11H2b** |
| **11B2c** | **11E2** |  | **11B3** | **11H1c** |
| **11C** | **11E1** |  | **11C** | **11H2c** |
| **11C1a** | **11E2** |  | **11C1** | **11H** |
| **11C1b** | **11E1** |  | **11C2a** | **11H1d** |
| **11C2a** | **11E3** |  | **11C2b** | **11H2d** |
| **11C2b** | **11J** |  | **11D** | **11H1c** |
| **11D** | **11J2** |  | **11E** | **11H2c** |
| **11E** | **EA s72(5)\*\*** |  | **11E1** | **11J** |
| **11E1** | **11J1, EA s78(5)** |  | **11E2** | **11J1c** |
| **11E2** | **11H** |  | **11E3** | **11J2c** |
| **11E3** | **11H2** |  | **11G** | **11J1a** |
| **11F** | **EA s78(5)** |  | **11G1** | **11J2a** |
| **11F1** | **11H1, EA s787(5)** |  | **11G2a** | **11J1b** |
| **11F2** | **11G** |  | **11G2b** | **11J2b** |
| **11F3** | **11G1** |  | **11H** | **11A** |
| **11G** | **11G2b** |  | **11H1** | **11B** |
| **11G1** | **11G2a** |  | **11H2** | **11C** |
| **11G2** | **11A** |  | **11J** | **11D** |
| **11G3** | **11B** |  | **11J1** | **11B1c** |
| **11G4\*** | **11A3a** |  | **11J2** | **11B2c** |
| **11H** | **11A3b** |  |  | **11C1b** |
| **11H1a** | **11A3c** |  |  | **11C2b** |
| **11H1b** | **11B3** |  |  | **11D3** |
| **11H1c** | **11A1** |  |  | **11C1a** |
| **11H1d** | **11B1** |  |  | **11C2a** |
| **11H2a** | **11A3a** |  |  | **11B1b** |
| **11H2b** | **11A3b** |  |  | **11B2b** |
| **11H2c** | **11A3c** |  |  | **11D** |
| **11H2d** | **11B3** |  |  | **11G** |
| **11I\*** | **11A1** |  |  | **11G1** |
| **11J** | **11B1** |  |  | **11G3** |
| **11J1a** | **11C** |  |  | **11G2** |
| **11J1b** | **11C2a** |  |  | **11F** |
| **11J1c** | **11C2b** |  |  | **11F3** |
| **11J2a** | **11C1** |  |  | **11F1** |
| **11J2b** | **11C2a** |  |  | **11E** |
| **11J2c** | **11C2b** |  |  | **11E3** |
| **17A1b\*** | **11C1** |  |  | **11E1** |

**17B\***

\*Not currently listed in the Excise Act

\*\*Excise Act 1901 Section 78(5)