Australian Customs Notice 1998 15

**FUEL SUBSTITUTION MINIMISATION LEGISLATION EXCISE TARIFF AMENDMENTS**

Excise Tariff Notice No.2 (1998) published in Special Commonwealth Gazette no. S43 of 30 January 1998 details alterations proposed to the Excise Tariff Act 1921 to apply certain new duty provisions on and from 31 January 1998.

The new duty provisions are technical amendments only to remove uncertainty as to the coverage of the tariff provisions. They do not widen the intended scope of the fuel substitution minimisation legislation. The new tariff sub-headings attract excise duty at the rate applying to leaded gasoline, unleaded gasoline and diesel fuel as appropriate. The new arrangements are summarised in Attachment "A" to this notice, pending reprinting of the appropriate Excise Tariff working pages which will be forwarded as soon as possible.

Attachment "B" to this notice contains a revised concordance between Excise tariff items applying up to 30 January 1998 and those applying on and from 31 January 1998. Any inquiries concerning these changes should be directed to :

# Senior Inspector, Petroleum Excise

*Australian Customs Service CANBERRA ACT 2600*

# Ph: (02) 6275 6136

Operative date: 31 January 1998. J H Jeffery

A/g National Director Commercial Services

for Chief Executive Officer Canberra ACT

4 February 1998

**ATTACHMENT "A" TO ACN 98/15**

|  |  |  |  |
| --- | --- | --- | --- |
| **New Excise Tariff** | **Statcode** | **Description** | **Rate of Excise Duty** |
| **Sub-heading** | **1062\*** | **other** | **$0.42797/L** |
| **11(B)(2)(d)** | **1063\*\*** | **other** | **$0.42797/L** |
| **11(C)(2)(c)** | **1064#** | **other** | **$0.42797/L** |
| **11(E)(4)** | **1065##** | **other** | **$0.42797/L** |
| **11(F)(4)** | **1066###** | **other** | **$0.42797/L** |
| **11(G)(5)** | **1067** | **other having a lead** | **0.44972/L** |
| **11(H)(2)(e)** | **1068** | **content exceeding 13 mg** | **$0.42797/L** |
| **11(H)(2)(f)** | **1069** | **per litre** | **$0.42797/L** |
| **11(I)(3)(d)** | **1070** | **other** | **$0.44972/L** |
| **11(J)(2)(d)** | **1071** | **other** | **$0.42797/L** |
| **11(J)(2)(e)** | **1072** | **other having a lead** |  |
|  | **1073** | **content exceeding 13mg** |  |

**1074**

**\* heating oil**

**\*\* kerosene**

**# automotive diesel fuel ## industrial diesel fuel ### marine diesel fuel**

**per litre other**

**ATTACHMENT "B" TO ACN 98/15**

EXCISE TARIFF (FUEL RATES AMENDMENTS) ACT 1997 CONCORDANCE OF TARIFF ITEMS

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Proposed** | **Present** |  | **Proposed** | **Present** |
| **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** | **11H2e** |
| **11B2d\*** | **11E1** |  | **11C** | **11H1c** |
| **11C** | **11E2** |  | **11C1** | **11H2c** |
| **11C1a** | **11E1** |  | **11C2a** | **11H2f** |
| **11C1b** | **11E2** |  | **11C2b** | **11H** |
| **11C2a** | **11E3** |  | **11D** | **11H1d** |
| **11C2b** | **11J** |  | **11E** | **11H2d** |
| **11C2c** | **11J2** |  | **11E1** | **11H1c** |
| **11D** | **EA s78(5)\*\*** |  | **11E2** | **11H2c** |
| **11E** | **11J1, EA s78(5)** |  | **11E3** | **11J** |
| **11E1** | **11J2** |  | **11G** | **11J1c** |
| **11E2** | **11H** |  | **11G1** | **11J2c** |
| **11E3** | **11H2** |  | **11G2a** | **11J1a** |
| **11E4** | **EA s78(5)** |  | **11G2b** | **11J2a** |
| **11F** | **11H1, EA s78(5)** |  | **11H** | **11J2d** |
| **11F1** | **11H2** |  | **11H1** | **11J1b** |
| **11F2** | **11G** |  | **11H2** | **11J2b** |
| **11F3** | **11G1** |  | **11J** | **11J2e** |
| **11F4** | **11G2b** |  | **11J1** | **11A** |
| **11G** | **11G2a** |  | **11J2** | **11B** |
| **11G1** | **11G2b** |  |  | **11C** |
| **11G2** | **11A** |  |  | **11D** |
| **11G3** | **11B** |  |  | **11B1c** |
| **11G4\*** | **11A3a** |  |  | **11B2c** |
| **11G5** | **11A3b** |  |  | **11C1b** |
| **11H** | **11A3c** |  |  | **11C2b** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **11H1a** | **11B3** |  |  | **11D3** |
| **11H1b** | **11A1** | **11C1a** |
| **11H1c** | **11B1** | **11C2a** |
| **11H1d** | **11A3a** | **11C2c** |
| **11H2a** | **11A3b** | **11B1b** |
| **11H2b** | **11A3c** | **11B2b** |
| **11H2c** | **11B3** | **11D** |
| **11H2d** | **11A1** | **11G** |
| **11H2e** | **11B1** | **11G1** |
| **11H2f** | **11A3b** | **11G3** |
| **11I\*** | **11A3c** | **11G2** |
| **11J** | **11C** | **11G5** |
| **11J1a** | **11C2a** | **11F** |
| **11J1b** | **11C2b** | **11F3** |
| **11J1c** | **11C1** | **11F1** |
| **11J2a** | **11C2a** | **11F4** |
| **11J2b** | **11C2b** | **11E** |
| **11J2c** | **11C1** | **11E3** |
| **11J2d** | **11C2a** | **11E1** |
| **11J2e** | **11C2b** | **11E4** |
| **17A1b\*** |  |  |
| **17B\*** |  |  |

\*Not currently listed in the Excise Tariff

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