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**CUSTOMS TARIFF NOTICE NO. 2 (1999) CUSTOMS TARIFF PROPOSAL NO. 8 (1999) SUBSTITUTION OF PETROLEUM PRODUCTS**

On 18 October 1999, the Assistant Treasurer, Senator the Honourable Rod Kemp, announced changes to the petroleum provisions in the *Excise Tariff Act 1921*, to combat fuel substitution activities. Fuel substitution occurs when petrol or diesel fuel used as transport fuel is replaced with product that is subject to a lower rate of excise.

The changes will not create an additional duty liability and will operate on and from 15 November 1999. Customs Tariff Notice No. 2 (1999) giving effect to this decision was published in a Special

Commonwealth *Gazette* on 11 November 1999. Customs Tariff Proposal No. 8 (1999) containing these alterations

is expected to be tabled in the House of Representatives in the week commencing 6 December 1999.

Customs tariff reprint pages to be issued in conjunction with these changes are: Tariff Act 15 (R.4), Schedule 3 27/3 (R.8), 27/5 (R.10), 27/7 (R.6) and 27/9 (R.8). A concordance of customs tariff subheadings for these changes is attached. Excise tariff pages E79 (R.7), E81 (R.7), E83 (R.10), E85 (R.10) and E87 (R.7) will be issued by the Australian Taxation Office.

Contact officers for these changes are:

Excise: John Charleston, Australian Taxation Office, Melbourne, (03) 9285 1243; and Customs: Ray Banvill, Australian Customs Service, Canberra, (02) 6275 6516.

Debbie Bates National Manager Tariff for Chief Executive Officer 11 November 1999