Australian Customs Notice 2000 19

**CUSTOMS TARIFF PROPOSAL NO. 1 (2000) IMPOSITION OF EXCISE EQUIVALENT RATES OF DUTY ON TOLUENE AND RELATED PRODUCTS**

Customs Tariff Proposal No. 1 (2000) was tabled in Parliament on 9 March 2000. The Proposal imposed, from 10 March 2000, an excise equivalent duty on imported toluene and related products (benzene, xylenes and mixed alkylbenzenes) of Chapters 29 and 38 of the Customs Tariff, to minimise the potential revenue loss through fuel substitution activities.

The *Customs Regulations 1926* have also been amended to insert refund circumstances where these products have been used otherwise than as a fuel or have been packaged, after delivery into home consumption, into a package of not more than 210 litres capacity and the product has been sold in that packaging, for use otherwise than as a fuel. A remission circumstance has also been inserted that applies to these products if they have been delivered, for use otherwise than as a fuel, in accordance with a permission given under section 69 of

the *Customs Act 1901* which is expressed to be given for the purpose of use otherwise than as a fuel. These amendments were contained in the *Customs Amendment Regulations 2000 (No. 1)* (Statutory Rules 2000 No. 13).

Customs tariff reprint pages issued in conjunction with this change are: Tariff Act 15 (R.5), Schedule 3 29/7 (R.5), 29/8A (R.0), 38/7 (R.5) and Supplementary Provisions SP5 (R.2 and R.3).

Attachment A provides a concordance of customs tariff subheadings for the change.

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