Australian Customs Notice 2002 16

# Exemption of Certain Goods from the Product Stewardship Oil (PSO) Levy

Following representations from industry, the Government has decided that certain goods will be exempt from the PSO Levy. The levy is applicable to goods described in a number of tariff subheadings in Schedule 3 to the *Customs Tariff Act 1995* (the Customs Tariff) and, through the *Excise Tariff Act 1921*, to equivalent domestically produced goods. The levy is presently $0.05363 per litre or kilogram.

The goods to be exempted are:

Certain food grade white mineral oils; Certain aromatic process oils; and Certain polyglycol brake fluids.

In order to give effect to the Government's decision, Customs Tariff Notice No. 1 (2002) will be published in a Special *Gazette* on Friday 12 April 2002.

The Notice will take effect on and from 15 April 2002 and will create two new items (72A and 72B) in Schedule 4 to the Customs Tariff along with three new by-laws (By-laws Nos. 0240004, 0240005 and 0240006) that detail the particular goods to be exempted from the levy (Attachment A refers).

These items will operate through treatment codes 472 and 572 respectively. Users of the items will need to comply with the relevant by-laws and usage will be monitored by the Australian Customs Service.

Equivalent changes will be made to the *Excise Tariff Act 1921* and will be notified at the same time.

Item 50 of Schedule 4 to the Customs Tariff has been restructured (see Attachment A) to accommodate the different treatment of goods classified under heading 3819.00.00 (hydraulic transmission fluids) that are covered by a Tariff Concession Order, and other goods covered by a Tariff Concession Order. Item 50B, which currently caters for the goods of 3819.00.00 is being repealed. Provision has been made within the restructured item 50 to cater for any hydraulic transmission fluids that are exempted from the levy and also are subject to a Tariff Concession Order. Minor consequential changes have been made to the Table in section 19 of the Customs Tariff and to the Table in item 44 of

Schedule 4.

Tariff pages to be issued in connection with these changes are:

Customs Tariff Act page 15 (R.11); Schedule 4/23 (R.5) and 4/37 (R.1); Schedule of Concessional Instruments Part 2/115 (R.5) and Part 2/117 (R.3). Any enquiries concerning these matters should be directed to:

for Customs Tariff matters:

### Manager

*Tariff Legislation &amp; External Review Australian Customs Service CANBERRA ACT 2600*

### Ph: 02 6275 6486

for Excise Tariff matters:

### Excise Petroleum Industry Group Australian Taxation Office CANBERRA ACT 2600

*Ph: 1300 137 292*

Tom Marshall National Manager Tariff

for

Chief Executive Officer April 2002

**Item 72A of Part III of Schedule 4**

|  |  |  |  |
| --- | --- | --- | --- |
| 72A | Goods, classified under heading 2710, 3403 or 3811 of Schedule 3, being goods that have been approved by the Minister for the Environment and Heritage as being exempt from the Product Stewardship Oil Levy, as prescribed by by-law, entered for home consumption on or after 15 April 2002 |  | Free |

# BY-LAW NO. 0240004

1. This by-law may be cited as Customs By-law No. 0240004.
2. This by-law shall take effect on and from 15 April 2002.
3. Item 72A in Part III of Schedule 4 to the *Customs Tariff Act 1995* applies to food grade white mineral oil, classified under subheading 2710.19.91 of Schedule 3, that complies with both the following United States Food and Drug Administration Regulations:
4. United States Food and Drug Administration Regulation 21 CFR 172.878; and
5. United States Food and Drug Administration Regulation CFR 178.3620 (a).
6. For the purposes of this by-law, the "*Customs Tariff Act 1995*" means the *Customs Tariff Act 1995*, as amended or proposed to be altered.

## BY-LAW NO. 0240005

1. This by-law may be cited as Customs By-law No. 0240005.
2. This by-law shall take effect on and from 15 April 2002.
3. Item 72A in Part III of Schedule 4 to the *Customs Tariff Act 1995* applies to aromatic process oils, classified under subheadings 2710.19.91, 2710.91.91 or 2710.99.91 of Schedule 3, provided that the oils meet all of the criteria set out in the Table below.

TABLE

|  |  |  |
| --- | --- | --- |
| **Property** | **Test Method** | **Value** |
| Density at 15 degrees Celsius | ASTM D1298 or D4502 | 0.9 minimum |
| Aniline Point, degrees Celsius | ASTM D611 | 70 maximum |
| Refractive Index at 20 degrees Celsius | ASTM D1298 or D1747 | 1.490 minimum |
| Pour Point degrees Celsius | ASTM D97 | -9 minimum |
| Viscosity Index | ASTM D2270 | 80 maximum |

1. For the purposes of this by-law, the "*Customs Tariff Act 1995*" meansthe *Customs Tariff Act 1995*, as amended or proposed to be altered.

**Item 72B of Part III of Schedule 4**

|  |  |  |  |
| --- | --- | --- | --- |
| 72B | Goods, classified under heading 3819.00.00 of Schedule 3, being goods that have been approved by the Minister for the Environment and Heritage as being exempt from the Product Stewardship Oil Levy, as prescribed by by-law, entered for home consumption on or after 15 April 2002 |  | 5% |

## BY-LAW NO. 0240006

1. This by-law may be cited as Customs By-law No. 0240006.
2. This by-law shall take effect on and from 15 April 2002.
3. Item 72B in Part III of Schedule 4 to the *Customs Tariff Act 1995* applies to polyglycol brake fluids, classified under heading 3819.00.00 of Schedule 3, that meet the requirements of Australian Standard AS/NZ 1960.1-1995: Motor vehicle brake fluids - non-petroleum type.
4. For the purposes of this by-law, the "*Customs Tariff Act 1995*" means *the Customs Tariff Act 1995*, as amended or proposed to be altered.

**Item 50 of Part III of Schedule 4**

50

Goods that a Tariff Concession Order declares are goods to which this item applies:

3%

3%, and

(1) Goods classified under heading

3819.00.00 of Schedule 3: $0.05363/L

(a) That have been approved by the

NZ:$0.05363/L

Minister for the Environment and

PNG:$0.05363/L

Heritage as being exempt from the

FI:$0.05363/L

Product Stewardship Oil Levy, as

DC:$0.05363/L

prescribed by by-law

3%

(b) Other

DC:3%

(2) Other