

1983

THE PARLIAMENT OF THE COMMONWEALTH

OF AUSTRALIA

HOUSE OF REPRESENTATIVES

CUSTOMS AND EXCISE AMENDMENT BILL 1983

EXPLANATORY MEMORANDUM

(Circulated by Authority of the Minister for Industry and
Commerce, Senator the Honourable John N. Button, MP)

OUTLINE

The Customs and Excise Amendment Bill 1983, which proposes to amend the Customs Act 1901 and the Excise Act 1901, has three main purposes:

- (i) to provide for the rate of rebate payable in respect of diesel fuel to be able to be prescribed by regulations made under the Customs Act 1901 and the Excise Act 1901. This measure emanates from the 1983 Budget;
- (ii) to provide for regulations to be able to be made under the Customs Act 1901 prescribing additional circumstances under which the Comptroller-General of Customs will not grant a depot licence. The circumstances to relate to the location of the depot or the volume of cargo to be handled; and
- (iii) to bring certain provisions in the Excise Act 1901 relating to the Gazettal of Excise Tariff Proposals and the making of excise by-laws, into line with similar provisions in the Customs Act 1901.

NOTES ON CLAUSES

Clause 1: Citation of Amendment Act.

Clause 2: Commencement dates.

PART II - AMENDMENTS OF THE CUSTOMS ACT 1901

Clause 3: Identifies the Customs Act 1901 as the Principal Act for the purposes of Part II of the bill.

Clause 4: Inserts a new sub-section 106(4) into the Customs Act to provide that the regulations may prescribe additional circumstances under which the Comptroller shall not grant a depot licence being circumstances relating to the location of the depot or the volume of goods passing through the depot.

Clause 5: Formal

Clause 6: Amends sub-section 164(5) of the Customs Act to provide for the rate of rebate on diesel fuel to be as prescribed by the regulations.

Provides for regulations made under the Customs Act for the purposes of section 164 of that Act and made within the period of 6 months commencing at 8pm on 23 August 1983 to have effect from that time.

PART III - AMENDMENTS OF THE EXCISE ACT 1901

Clause 7: Identifies the Excise Act 1901 as the Principal Act for the purposes of Part III of the bill.

Clause 8: A technical amendment as a consequence of clause 9 of the bill to ensure that section 78 of the Excise Act also applies to rebates, as well as to remissions and refunds.

Clause 9: Amends sub-section 78A(5) of the Principal Act to provide for the rate of rebate on diesel fuel to be as prescribed by the regulations.

Provides for regulations made under the Excise Act for the purposes of section 78A of that Act and made within the period of 6 months commencing at 8pm on 23 August 1983 to have effect from that time.

Clause 10: Repeals Part VIIC of the Excise Act which relates to rebates in respect of stabilized crude petroleum oil. This provision is made redundant by the new excise provisions for crude oil as proposed to be inserted by clause 4 of the Excise Tariff Amendment Bill (No.2) 1983.

Clause 11: Amends sub-section 160B(1) of the Excise Act in relation to notification of Excise Tariff proposals when the House of Representatives is not sitting. A notice published in the Gazette proposing an Excise Tariff or an Excise Tariff alteration is not to take effect:

- (a) before the publication of the notice if it has the effect of making the duty payable by a person greater than that which would have been payable but for that Excise Tariff or Excise Tariff alteration; or
- (b) in any other case, longer than 6 months before publication of the notice.

This amendment will bring the procedures in the Excise Act into line with similar procedures in the Customs Act.

Clause 12: Inserts a new section 163A into the Excise Act to provide that Departmental By-laws made for the purposes of the Excise Tariff Act and determinations made for the purposes of sub-section 6B(11) of that Act are deemed not to be Statutory Rules within the meaning of the Statutory Rules Publication Act 1903. This amendment will bring the excise procedures into line with similar procedures in the Customs Act.

