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THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

SENATE

CUSTOMS AND EXCISE LEGISLATION  
AMENDMENT BILL (NO. 2) 1996

ADDITIONAL SUPPLEMENTARY EXPLANATORY MEMORANDUM  
(Amendments to be moved on behalf of the Government)

(Circulated by authority of the Minister for Small Business and Consumer  
Affairs, the Honourable Geoff Prosser, MP)

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**CUSTOMS AND EXCISE LEGISLATION AMENDMENT BILL (No. 2) 1996**  
**(Amendments to be moved on behalf of the Government)**

**OUTLINE**

The purpose of this schedule of amendments is to make it clear that it is not the Government's intention that applicants for diesel fuel rebate should be required to keep particular log books or other particular operating records to evidence the nature of the use of the diesel fuel for which rebate has been claimed.

The inclusion in the original Bill of the reference to log books and other operating records in relation to the actual nature of the use of fuel was intended to be an example of the type of record that might be kept. If an applicant has other records which record the actual nature of the use of the fuel, those records will be sufficient for the purposes of proposed subparagraph 240A(2)(c)(iii) of the *Customs Act 1901* (item 36 of Schedule 1 to the Bill refers) and proposed subparagraph 128A(2)(c)(iii) of the *Excise Act 1901* (item 21 of Schedule 2 to the Bill refers).

**FINANCIAL IMPACT STATEMENT**

The amendment proposed in the Schedule does not alter the financial impact of the Bill as originally drafted.

## CUSTOMS AND EXCISE AMENDMENT BILL (NO. 2) 1996

### NOTES ON AMENDMENTS

#### **Amendment 1**

This amendment to the diesel fuel records keeping obligation in proposed subsection 240A(2) of the *Customs Act 1901* clarifies the proposed requirement to keep diesel fuel records by removing any suggestion that particular types of records have to be kept.

The inclusion in the original Bill of the reference to log books and other operating records to evidence the actual nature of the use of fuel for which rebate has been claimed was intended to be an example of the type of record that might be kept. If an applicant for diesel fuel rebate has other records which can substantiate the actual nature of the use of the fuel, those records will be sufficient for the purposes of this new document retention obligation. The onus is on the user of the diesel fuel to keep such records as are necessary to demonstrate that the actual use of the diesel fuel was in an eligible activity.

#### **Amendment 2**

This amendment is in the same terms as amendment 1 and alters the similar diesel fuel records keeping obligation in proposed subsection 128A(2) of the *Excise Act 1901*.

