

EXPOSURE DRAFT

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Inserts for
**Treasury Laws Amendment (Measures
for Consultation) Bill 2023: streamlining
excise and customs administration**

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. Schedule ??	1 July 2023.	1 July 2023
2.		
3.		

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Schedule ??—Streamlining excise and customs administration

Part 1—Small-scale repackaging of beer into smaller containers

Excise Act 1901

1 Section 77FC

Before “If:”, insert “(1)”.

2 Section 77FC

After “taken to be the manufacture of beer”, insert “(subject to subsection (2))”.

3 At the end of section 77FC

Add:

(2) Subsection (1) does not apply in relation to so much of the repackaging of beer into exempt beer containers at particular premises in a financial year as is less than 10,000 litres.

(3) For the purposes of subsection (2), an *exempt beer container* is a sealed individual container of no more than 2 litres that is not, and is not capable of being, pressurised.

4 Application of amendments—repackaged beer

Subsection 77FC(2) of the *Excise Act 1901*, as inserted by this Part, applies in relation to beer that is repackaged on or after the commencement of this item.

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1 **Part 2—Aligning excise and customs reporting with**
2 **other indirect taxes**

3 *Customs Act 1901*

4 **5 Subsection 4(1)**

5 Insert:

6 *quarter* means a period of 3 months ending on 31 March, 30 June,
7 30 September or 31 December.

8 **6 At the end of subsection 69(1)**

9 Add:

10 ; or (e) for excise equivalent goods—in respect of a quarter, if the
11 person is an eligible business entity.

12 **7 After subsection 69(7)**

13 Insert:

14 (7A) If a permission is to apply in respect of a quarter, the notice must
15 specify the quarter from which permission is given.

16 **8 After paragraph 69(8)(d)**

17 Insert:

18 (da) if a person is an eligible business entity and the person's
19 permission applies in respect of a quarter—the condition that
20 the person give the Collector a return, by way of a document
21 or electronically, on or before:

22 (i) for a quarter ending on 31 March, 30 June or
23 30 September—the 28th day after the end of the quarter;
24 and

25 (ii) for a quarter ending on 31 December—the 28th day of
26 the February after the end of the quarter;

27 providing particulars in accordance with section 71K or 71L
28 in relation to the excise equivalent goods that have, during
29 the quarter, been delivered into home consumption under the
30 permission;

31 **9 Subsection 69(8) (note)**

32 Omit “and (d)”, substitute “, (d) and (da)”.

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10 Subsection 69(9)

Omit “and (d)”, substitute “, (d) and (da)”.

11 Paragraph 69(13)(b)

After “calendar month”, insert “or a quarter”.

Excise Act 1901

12 Subsection 4(1)

Insert:

quarter means a period of 3 months ending on 31 March, 30 June, 30 September or 31 December.

13 At the end of subsection 61C(1)

Add:

; or (c) in respect of a quarter if:

- (i) the goods are classified to item 1, 2, 3, 10, 15, 20 or 21 of the Schedule to the *Excise Tariff Act 1921*; and
- (ii) the person is an eligible business entity.

14 After subsection 61C(1E)

Insert:

(1F) If a permission is to apply in respect of a quarter, the notice must specify the quarter from which permission is given.

15 After paragraph 61C(3)(d)

Insert:

(da) if the person is an eligible business entity and the person’s permission applies in respect of a quarter—the condition that the person give the Collector a return, in an approved form, on or before:

(i) for a quarter ending on 31 March, 30 June or 30 September—the 28th day after the end of the quarter; and

(ii) for a quarter ending on 31 December—the 28th day of the February after the end of the quarter;

providing particulars in relation to the goods that have, during the quarter, been delivered into home consumption under the permission;

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1 **16 Subsection 61C(3A)**

2 Omit “and (d)”, substitute “, (d) and (da)”.

3 **17 Paragraph 61C(8)(b)**

4 After “calendar month”, insert “or a quarter”.

5 ***Income Tax Assessment Act 1997***

6 **18 Subsection 328-110(1) (notes 1, 2, and 3)**

7 Repeal the notes, substitute:

8 Note 1: The \$10 million thresholds in this subsection and in subsections (3)
9 and (4) have been increased to \$50 million for certain concessions (for
10 example, see subsection 328-285(2)).

11 Note 2: If you are or would (if the \$10 million thresholds in this subsection
12 and subsection (3) were increased to \$50 million) be a small business
13 entity for an income year, you may apply for permission:

14 (a) under section 61C of the *Excise Act 1901* to deliver goods for
15 home consumption (without entering them for that purpose) in
16 respect of a calendar month or a quarter; or

17 (b) under section 69 of the *Customs Act 1901* to deliver like
18 customable goods or excise-equivalent goods into home
19 consumption (without entering them for that purpose) in respect
20 of a calendar month or, for excise-equivalent goods, a quarter.

21 **19 Subsection 328-110(4) (paragraph (e) of the note)**

22 After “calendar month”, insert “or a quarter”.

23 **20 Subsection 328-110(4) (paragraph (f) of the note)**

24 After “calendar month”, insert “or, for excise-equivalent goods, a
25 quarter”.

26 ***Taxation Administration Act 1953***

27 **21 Subsection 155-15(1) in Schedule 1 (table item 3, column
28 3, paragraph (a))**

29 Omit “or (c)”, substitute “, (c) or (da)”.