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| **EXPOSURE DRAFT** |

Inserts for

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

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

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.

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

Customs Act 1901

5 Subsection 4(1)

Insert:

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

6 At the end of subsection 69(1)

Add:

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

7 After subsection 69(7)

Insert:

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

8 After paragraph 69(8)(d)

Insert:

(da) if a 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, by way of a document or electronically, 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 accordance with section 71K or 71L in relation to the excise equivalent goods that have, during the quarter, been delivered into home consumption under the permission;

9 Subsection 69(8) (note)

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

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;

16 Subsection 61C(3A)

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

17 Paragraph 61C(8)(b)

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

Income Tax Assessment Act 1997

18 Subsection 328‑110(1) (notes 1, 2, and 3)

Repeal the notes, substitute:

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

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

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

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

19 Subsection 328‑110(4) (paragraph (e) of the note)

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

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

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

Taxation Administration Act 1953

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

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