



## **Product Emissions Standards (Excise) Charges Regulations 2018**

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I, General the Honourable Sir Peter Cosgrove AK MC (Ret'd), Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulations.

Dated 07 June 2018

Peter Cosgrove  
Governor-General

By His Excellency's Command

Melissa Price  
Assistant Minister for the Environment  
Parliamentary Secretary to the Minister for the Environment and Energy

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## 1 Name

This instrument is the *Product Emissions Standards (Excise) Charges Regulations 2018*.

## 2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	1 July 2018.	1 July 2018

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

## 3 Authority

This instrument is made under the *Product Emissions Standards (Excise) Charges Act 2017*.

## 4 Definitions

Note: A number of expressions used in this instrument are defined in the Act, including emissions-controlled product and manufacture.

In this instrument:

**Act** means the *Product Emissions Standards (Excise) Charges Act 2017*.

**GST** has the meaning given by section 195-1 of the *A New Tax System (Goods and Services Tax) Act 1999*.

**GST exclusive market value** has the meaning given by section 195-1 of the *A New Tax System (Goods and Services Tax) Act 1999*.

**passes the manufacture threshold**: see subsection 5(5).

**price**: the **price** of an emissions-controlled product when first supplied is:

- so far as the consideration for the supply is consideration expressed as an amount of money—that amount (excluding GST); and
- so far as the consideration is not consideration expressed as an amount of money—the GST exclusive market value of the supply.

**product price** of an emissions-controlled product means:

- (a) if the price of the product when a person makes a first supply of the product is less than \$20,000—that price; or
- (b) otherwise—\$20,000.

*supply* has the same meaning as in the *Product Emissions Standards Act 2017*.

## **5 Amount of charge imposed on the manufacture of emissions-controlled products**

- (1) This section is made for the purposes of section 6 of the Act.

*Person has not passed the manufacture threshold*

- (2) If:
- (a) a person manufactures an emissions-controlled product at a particular time in a financial year; and
  - (b) at that time, the person has not passed the manufacture threshold for the financial year;
- the amount of the charge imposed on the manufacture of the product is nil.

*Person passes the manufacture threshold*

- (3) If:
- (a) a person manufactures an emissions-controlled product at a particular time in a financial year; and
  - (b) at that time, the person passes the manufacture threshold for the financial year;

the amount of the charge imposed on the manufacture of the product is to be worked out using the following formula:

Total product price  $\times$  0.0045

where:

***total product price*** means the sum of the product prices of each emissions-controlled product that the person has manufactured at the time the person passes the manufacture threshold for the financial year.

*Person has already passed the manufacture threshold*

- (4) If:
- (a) a person manufactures an emissions-controlled product at a particular time in a financial year; and
  - (b) at that time, the person has already passed the manufacture threshold for the financial year;

the amount of the charge imposed on the manufacture of the product is to be worked out by multiplying the product price of the product by 0.0045.

*Passes the manufacture threshold*

- (5) A person who manufactures an emissions-controlled product at a particular time in a financial year ***passes the manufacture threshold*** for the financial year if the sum of the following amounts is more than \$32,000:

- (a) the product price of the product;
- (b) the sum of the product prices of any other emissions-controlled products previously manufactured by the person in the financial year.

*Rounding*

- (6) An amount worked out under subsection (3) or (4) is to be rounded to the nearest cent (rounding 0.5 cents upwards).