

ARTHUR ROBINSON & WEDDERWICKS
LIBRARY

1995

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

SENATE

**CUSTOMS AND EXCISE LEGISLATION
AMENDMENT BILL 1995**

SUPPLEMENTARY EXPLANATORY MEMORANDUM

(Amendments to be moved on behalf of the Government)

(Circulated by authority of the Minister for Industry, Science and Technology,
Senator the Hon. Peter Cook)



CUSTOMS AND EXCISE LEGISLATION
AMENDMENT BILL 1995

OUTLINE

The Customs and Excise Legislation Amendment Bill proposes amendments to those provisions of the *Customs Act 1901* and the *Excise Act 1901* which govern the administration of the Diesel Fuel Rebate Scheme.

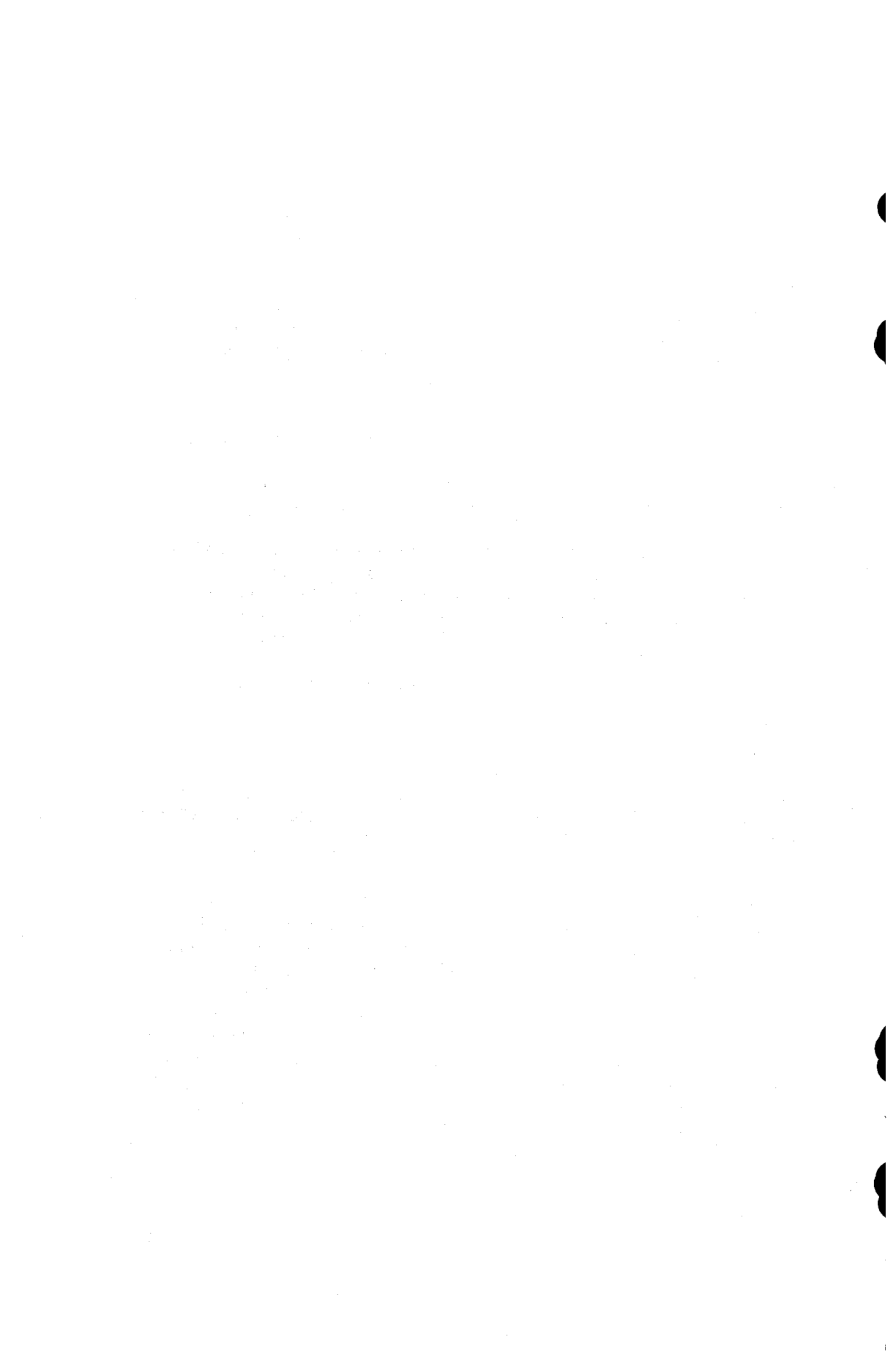
The amendments in the Bill propose, inter alia, to delete the so-called "sweeper clauses" in the definitions of agriculture and mining operations which allow rebate to be paid in respect of activities "connected with" agriculture or mining operations. The Bill proposes to replace the "sweeper clauses" with an objective list of activities that are sufficiently connected with agriculture and mining to be considered eligible for the payment of rebate. These activities are set out in items 4 and 8 of Schedule 1 to the Bill.

Representative bodies of both the agriculture and mining sectors have expressed their concerns about the adequacy of the proposed list of activities in submissions to the Senate Economics Legislation Committee. The stated intention of the Bill is not to affect the eligibility for rebate of persons engaged in mainstream farming and mining. In the submissions and the public hearings on the Bill on 23 and 26 June 1995, however, concerns were raised that the proposed list did not include a range of activities that are integral to farming and mining, and that this exclusion may have a significant commercial impact on these sectors.

The schedule of amendments to the Bill is a direct response to these representations and proposes to expand the list of eligible activities under both the definitions of "agriculture" and "mining operations". It is considered that the expanded list will maintain the integrity of the Scheme in assisting persons engaged in mainstream agriculture and mining operations while excluding from eligibility activities that can only be regarded as being remotely connected with agriculture or mining.

Financial Impact Statement

The proposed amendments have no direct financial implications. The total package of amendments contained in the Bill, however, is expected to result in savings to the Revenue as set out in the Financial Impact Statement to the Explanatory Memorandum which accompanied the principal Bill.



CUSTOMS AND EXCISE LEGISLATION AMENDMENT BILL 1995

NOTES ON AMENDMENTS

Amendment 1

This amendment omits paragraph (g) of item 4 of Schedule 1 to the Bill, which relates to the proposed new definition of "agriculture", and substitutes new paragraphs (g) and (ga).

New paragraph (g) provides that diesel fuel is eligible for rebate where it is purchased for use in the transportation of live-stock to an agricultural property for the purpose of rearing or for the purpose of agistment. This is less restrictive than the original paragraph (g) which required that agistment had to be with a view to returning live-stock to the agricultural property from which they originally came.

New paragraph (ga) provides that diesel fuel is eligible for rebate where it is purchased for use in the mustering of live-stock. In order to be eligible, the mustering must be undertaken by a person who carries on a core agricultural activity or by a person contracted by that person to carry out the mustering. The mustering must also occur on the agricultural property where the core agricultural activity is carried on.

"Core agricultural activity" is defined in item 10 of Schedule 1 to the Bill and is subject to minor amendment by **amendment 24**.

Amendment 2

This is a technical drafting amendment to paragraph (h) of item 4 of Schedule 1 to the Bill, which relates to the proposed new definition of "agriculture", to correct a spelling error.

Amendment 3

This amendment amends paragraph (i) of the item 4 of Schedule 1 to the Bill, which relates to the proposed new definition of "agriculture", by omitting the words "for the purpose of soil or water conservation and not" and substituting "otherwise than". The effect of this amendment is to remove the restriction currently in the Bill that the planting or tending of trees on an agricultural property must be for the purposes of soil or water conservation. The mere planting or tending of trees on an agricultural property will now be eligible for rebate, provided the planting or tending is not for the purposes of felling. This will make rebateable the planting for purposes of windbreaks, shade for animals etc. Felling continues to be excluded here, as that activity is rebateable under the "forestry" definition of "primary production".

Amendment 4

This amendment effects a technical drafting change to paragraph (j) of item 4 of Schedule 1 to the Bill, which relates to the proposed new definition of "agriculture", as

a result of the removal of the soil and water conservation purpose test in **amendment 3**. This amendment now makes rebateable any activity undertaken for the purpose of soil or water conservation provided the activity is carried out on an agricultural property where a core agricultural activity is carried on, and it is undertaken by a person who carries on that core agricultural activity or by a person contracted by that person to carry out the soil or water conservation.

Amendment 5

This amendment effects a technical drafting change to paragraph (j) of item 4 of Schedule 1 to the Bill as a consequence of amendment 4 above.

Amendment 6

This amendment amends item 4 of Schedule 1 to the Bill, which relates to the proposed new definition of "agriculture" by inserting new paragraphs (ja), (jb), (jc), (jd), (je), (jf) and (jg).

New paragraph (ja) provides that diesel fuel is eligible for rebate where it is purchased for use in the construction or maintenance of fences on the agricultural property where a core agricultural activity is carried on. In order to be eligible, the construction or maintenance must be carried on by a person who carries on a core agricultural activity or by a person contracted by that person to carry on the construction or maintenance.

New paragraph (jb) provides that diesel fuel is eligible for rebate where it is purchased for use in the construction or maintenance of firebreaks either on the agricultural property where a core agricultural activity is carried on or at a place adjoining that property. In order to be eligible, the construction or maintenance must be carried on by a person who carries on a core agricultural activity or by a person contracted by that person to carry on the construction or maintenance.

New paragraph (jc) provides that diesel fuel is eligible for rebate where it is purchased for use in the service, maintenance or repair of vehicles or equipment that are for use in an agricultural activity.

"Agricultural activity" is defined to mean an activity referred to in any one of paragraphs (a) to (nb) of the definition of "agriculture" (see **amendment 23**) is the activity is carried out for the purposes of, or for purposes that will directly benefit, a business undertaken to obtain produce for sale. Therefore, the vehicles and equipment are not restricted to use in core agricultural activities only.

In order to be eligible, the service, maintenance or repair must be carried out on the agricultural property where a core agricultural activity is carried on. Also, the service, maintenance or repair must be carried out by the person who carries on the agricultural activity in which the vehicles or equipment are for use or by a person contracted by that person to carry on the service, maintenance or repair.

New paragraph (jd) provides that diesel fuel is eligible for rebate where it is purchased for use in the construction or maintenance of sheds, pens, silos or silage pits for use in an agricultural activity (as defined in **amendment 23**). In order to be eligible, the construction or maintenance must occur on an agricultural property where a core agricultural activity (as defined in item 10 of Schedule 1 to the Bill and **amendment 24**) is carried on. Also, the construction or maintenance must be carried out by the person who carries on the agricultural activity in which the sheds etc are for use or by a person contracted by that person to carry on the construction or maintenance.

New paragraph (je) provides that diesel fuel is eligible for rebate where it is purchased for use in the construction or maintenance of dams, water tanks, water troughs, irrigation systems or drainage systems for use in a core agricultural activity (as defined in item 10 of Schedule 1 to the Bill and **amendment 24**). In order to be eligible, the construction or maintenance *must* occur on an agricultural property where a core agricultural activity (as defined) is carried on. The construction of, for example, irrigation systems off an agricultural property will not be eligible for rebate. Also, the construction or maintenance *must* be carried out by the person who carries on the core agricultural activity in which the dams etc are for use or by a person contracted by that person to carry on the construction or maintenance.

New paragraph (jf) provides that diesel fuel is eligible for rebate where purchased for use in the carrying out of earthworks that are for use in a *core* agricultural activity.

"Earthworks" is defined as the forming or maintenance of levee banks or windbreaks, contour banking or land levelling or land grading (see **amendment 25**).

In order to be eligible, the earthworks must be carried out on an agricultural property where the core agricultural activity is carried on. The earthworks must also be carried out by the person who carries on the core agricultural activity or by a person contracted by that person to carry out the earthworks.

New paragraph (jg) provides that diesel fuel is eligible for rebate where purchased for use in searching for ground water, for example, by drilling a bore or digging a well, or in the construction or maintenance of facilities, such as a windmill, for the extraction of the ground water.

The ground water that is being sought must be *solely* for use in an agricultural activity (as defined in **amendment 23**) and the facilities for extraction must also be solely for use in the extraction of the ground water. The search for ground water that may be for use in activities other than agricultural activities will not be eligible for rebate.

In order to be eligible, the search for ground water or the construction or maintenance of the facilities *must* be carried out on an agricultural property where a core agricultural activity is carried on *or* at a place adjacent to that property. Also, the searching, construction or maintenance must be carried out by a person who carries on an agricultural activity in which the water is for use, or by a person contracted by that person to carry out the searching, construction or maintenance.

The use of the word "adjacent" in this context, as opposed to "adjoining" in new paragraph (jb), is intended to countenance a circumstance where the search for water might not be on the agricultural property, or the next door property, which is contiguous to or adjoining the first mentioned property. It might well only be proximate to the first mentioned property. Thus it is intended not only to pick up adjoining properties but also properties which might not be adjoining but which contain the nearest possible water source.

Amendment 7

This amendment amends item 4 of Schedule 1 to the Bill, which relates to the proposed new definition of "agriculture" by omitting paragraph (k) and substituting new paragraphs (k) and (ka).

New paragraph (k) amends the requirements relating the eligibility of diesel fuel for use in the pumping of water. In order to be eligible for rebate, the pumping must be of water that is *solely* for use in an agricultural activity (as defined in **amendment 23**). The location of the pumping has been expanded and can now be carried out on an agricultural property where a core agricultural activity is carried on, or at a place adjacent to that property. Similar to the searching for ground water, the pumping must be carried out by a person who carries on an agricultural activity in which the water is for use, or by a person contracted by that person to carry out the searching, construction or maintenance.

The pumping, however, will *not* be eligible where it is carried out by a contractor that is a Commonwealth authority or a State or Territory authority. "Commonwealth authority" is defined in section 4 of the *Customs Act 1901* and "State or Territory authority" is defined in **amendment 27**. Therefore, authorities or bodies that are established for the purpose of the Commonwealth or a State or Territory by or under a law of the Commonwealth or of a State or Territory will be ineligible for rebate with respect to the pumping of water.

New paragraph (ka) provides that diesel fuel is eligible for rebate where purchased for use in the supply of water that is *solely* for use in an agricultural activity (as defined). In order to be eligible, the supply of water must be *to* an agricultural property where a core agricultural activity is carried on and the water that is being supplied must come *from* that property or from a place adjacent to that property.

The requirement as to the person who may carry out the supply of water is identical to the pumping of water. Therefore, the supply must be carried out by a person who carries on an agricultural activity in which the water is for use, or by a person contracted by that person to carry out the searching, construction or maintenance. The supplying, however, will *not* be eligible where it is carried out by a contractor that is a Commonwealth authority or a State or Territory authority.

In addition, the location test uses the word "adjacent" for the same reasons noted in **amendment 7**, new paragraph (jg), above.

Amendment 8

This amendment amends paragraph (l) of item 4 of Schedule 1 to the Bill, which relates to the proposed new definition of "agriculture", by omitting the phrase "the agricultural property where the produce was produced" and substituting "an agricultural property where a core agricultural activity is carried on". The effect of this amendment is to expand the circumstances in which diesel fuel for use in the storage of produce of a core agricultural activity will be eligible for rebate. The storage is no longer required to occur on the property where the produce is produced but can now occur on any agricultural property where a core agricultural activity is carried on.

Amendment 9

This amendment is similar to **amendment 8** and amends subparagraph (m)(i) of item 4 of Schedule 1 to the Bill by omitting the phrase "the agricultural property where the produce was produced" and substituting "an agricultural property where a core agricultural activity is carried on". The effect of this amendment is to expand the circumstances in which diesel fuel for use in the packing, or prevention of deterioration of produce of a core agricultural activity will be eligible for rebate. The packing, or prevention of deterioration, is no longer required to occur on the property where the produce is produced but can now occur on any agricultural property where a core agricultural activity is carried on.

Amendment 10

This amendment amends item 4 of Schedule 1 to the Bill, which relates to the new definition of "agriculture", by inserting new paragraphs (na) and (nb).

New paragraph (na) provides that diesel fuel is eligible for rebate where purchased for use in the removal of waste products of an agricultural activity (as defined in **amendment 23**) from the agricultural property where the agricultural activity is carried on.

New paragraph (nb) provides that diesel fuel is eligible for rebate where purchased for use in the disposal of waste products of an agricultural activity (as defined in **amendment 23**) on the agricultural property where the agricultural activity is carried on.

Amendment 11

This amendment amends item 4 of Schedule 1 to the Bill, which relates to the proposed new definition of "agriculture", by omitting paragraphs (q) and (r) and substituting new paragraph (q).

The effect of new paragraph (q) is to exclude from rebate eligibility diesel fuel for use in an activity referred to in any one of *paragraphs (a) to (nb)* of the definition of "agriculture" unless the activity is carried out for the purposes of, or for purposes that will directly benefit, a business undertaken to obtain produce for sale.

The purpose of the first requirement, being that an activity must be carried out for the purposes of a business undertaken to obtain produce for sale, is to exclude from eligibility persons engaged in so-called "amenity agriculture", for example hobby farms or agricultural colleges, or persons growing flowers for pleasure or for public presentation, or persons who maintain golf courses or municipal sportsgrounds.

The effect of the second requirement, being that an activity must be carried out for purposes that will directly benefit a business undertaken to obtain produce for sale, will ensure that persons who carry out any one of the activities in paragraphs (a) to (nb), such as contract harvesters or contract shearers who do not necessarily carry out the activity for the purposes of a business to obtain produce for sale but who directly benefit such a business, will also be eligible for rebate.

Amendment 12

This amendment inserts a note at the end of the definition of the proposed new definition of "agriculture" in item 4 of Schedule 1 of the Bill which states that the activities referred to paragraph (ga), (j), (ja), (jb), (jc), (jd), (je), (jf), (jg), (k), (ka) or (n) are given an expanded meaning by subsection (8).

New subsection 164(8) of the *Customs Act 1901* is inserted by **amendment 28** and has the effect of expanding the class of persons who will be eligible for rebate in respect of diesel fuel purchased for use in any of the activities in the paragraphs referred to above. Under each of these paragraphs, the persons who are eligible for rebate expressly includes persons who are contracted to carry out the activity. The effect of new subsection 164(8) is that a person who is a subcontractor of a person contracted to carry out an activity referred to in any one of the paragraphs will also be eligible for rebate.

Amendment 13

This amendment amends paragraph (c) of item 8 of Schedule 1 to the Bill, which relates to the proposed new definition of "mining operations", and, in particular, to the transportation of minerals, or ores bearing minerals, from the mining site to the place of beneficiation or dressing.

Paragraph (c), as amended, provides that diesel fuel purchased for use in the return journey of vehicles or equipment used in transporting minerals or ores to the place of beneficiation or dressing is eligible for rebate. The return journey is only eligible if it is *direct* from that place to the mining site. Also, the return journey must be *solely* for the purpose of later carrying out the further transportation of minerals or ores from the mining site to the place of beneficiation or dressing. Therefore, a return journey that is also used to transport freight or supplies to the mining site is not eligible for rebate, nor is a return journey that is via another location to that of the first journey.

Amendment 14

This amendment amends item 8 of Schedule 1 to the Bill, which relates to the proposed new definition of "mining operations", by inserting new paragraphs (ga) and (gb).

New paragraph (ga) provides that diesel fuel is eligible for rebate where purchased for use in the reactivation of carbon for use in the beneficiation of ores bearing gold.

New paragraph (gb) provides that diesel fuel is eligible for rebate where purchased for use in the management of a coal stockpile for the prevention of spontaneous combustion of the coal. In order to be eligible, the stockpile management must be carried out at the place where a mining operation referred to in paragraph (a) or (b) of the proposed new definition of "mining operations" is carried on. The stockpile management must also be carried out by a person who carries on a mining operation in paragraph (a) or (b) or by a person contracted by that person to carry out the management.

Amendment 15

This amendment omits paragraph (h) of item 8 of Schedule 1 of the Bill, which relates to the proposed new definition of "mining operations", and substitutes new paragraph (h).

New paragraph (h) provides that diesel fuel purchased for use to generate electricity *solely* for a mining town or to supply electricity solely to that town is eligible for rebate if the mining town concerned is necessary to enable a mining operation in paragraph (a) or (b) of that definition to be undertaken and the generation or provision is carried out by the person who carries on the mining operation.

This amendment clarifies that a mining town is a town whose existence is necessary to enable mining operations to be undertaken and that the generation or provision of electricity has to be carried out by the miner. The mere generation or provision of electricity will not be eligible for rebate.

Amendment 16

This amendment amends paragraph (i) of item 8 of Schedule 1 to the Bill, which relates to the proposed new definition of "mining operations", by inserting "or (b)" after "(a)".

This amendment will allow rebate to be paid on diesel fuel purchased for use in the rehabilitation of the place where exploration, prospecting or mining for minerals (paragraph (a) of the definition of "mining operations") is carried out as well as the place where dressing or beneficiation (paragraph (b) of the definition of "mining operations") is carried out.

Amendment 17

This amendment inserts new paragraph (ia) after paragraph (i) of item 8 of Schedule 1 to the Bill, which relates to the proposed new definition of "mining operations".

New paragraph (ia) provides that diesel fuel is eligible for rebate where purchased for use in searching for ground water, for example, by drilling a bore or digging a well, or in the construction or maintenance of facilities for the extraction of the ground water.

The ground water that is being sought must be *solely* for use in a mining operation referred to in paragraph (a) or (b) of that definition and the facilities for extraction must also be solely for use in the extraction of the ground water. The search for ground water that may be for use in activities other than those mining operations in paragraphs (a) or (b) will not be eligible for rebate.

In order to be eligible, the search for ground water or the construction or maintenance of the facilities *must* be carried out at the place where the mining operations is carried on *or* at a place adjacent to that place. Also, the searching, construction or maintenance must be carried out by a person who carries on the mining operation in which the water is for use, or by a person contracted by that person to carry out the searching, construction or maintenance.

The use of the word "adjacent" in this context is intended to countenance a circumstance where the search for water might not be at the place where the mining operation is carried on or on place which is contiguous to or adjoining the first mentioned place. The place where the search is carried out might well only be proximate to the first mentioned place. Thus it is intended not only to pick up an adjoining place but also a place which might not be adjoining but which might contain the nearest possible water source.

Amendment 18

This amendment omits paragraphs (j) of item 8 of Schedule 1 of the Bill, which relates to the proposed new definition of "mining operations", and substitutes new paragraphs (j) and (ja).

New paragraph (j) amends the requirements relating the eligibility of diesel fuel for use in the pumping of water. In order to be eligible for rebate, the pumping must be of water that is *solely* for use in a mining operation referred to in paragraph (a) or (b) of that definition. The location of the pumping has been expanded and can now be carried out at the place where the mining operation is carried on, or at a place adjacent to that place. Similar to the searching for ground water, the pumping must be carried out by a person who carries on the mining operation in which the water is for use, or by a person contracted by that person to carry out the searching, construction or maintenance.

New paragraph (ja) provides that diesel fuel is eligible for rebate where purchased for use in the supply of water that is *solely* for use in a mining operation referred to in paragraph (a) or (b) of that definition. In order to be eligible, the supply of water must

be *to* the place where the mining operation is carried on and the water that is being supplied must come *from* that place or from a place adjacent to that place.

The requirement as to the person who may carry out the supply of water is identical to the pumping of water. Therefore, the supply must be carried out by a person who carries on the mining operation in which the water is for use, or by a person contracted by that person to carry out the searching, construction or maintenance.

In addition, the location test uses the word "adjacent" for the same reasons noted in **amendment 17**, new paragraph (ia), above.

Amendment 19

This amendment omits "access roads, storage dams or tailings dams" in paragraph (k) of item 8 of Schedule 1 of the Bill, which relates to the new definition of "mining operations", and substitutes "private access roads".

This amendment clarifies that the construction or maintenance of access roads for use in a mining operation referred to in paragraph (a) or (b) of the definition must be private access roads.

Amendment 20

This amendment inserts new paragraphs (ka), (kb), (kc), (kd) and (ke) after paragraph (k) of item 8 of Schedule 1 to the Bill, which relates to the proposed new definition of "mining operations".

This amendment specifies the activities in respect of which rebate is payable which are, in most cases, in addition to the activities specified in the original Bill.

New paragraph (ka) allows the payment of rebate on diesel fuel purchased for use to construct or to maintain storage dams or tailings dams for use in a mining operation if the construction or maintenance takes place where the mining operation is carried on or at a place adjacent to that place and is carried out by the miner or by a person contracted by the miner to carry out the construction or maintenance. This paragraph is broader than the equivalent paragraph in the original Bill which required that the construction or maintenance be at the place where the mining operation is carried on.

"Adjacent" is used now, rather than "adjoining" for the same reasons as set out in **amendment 17**, new paragraph (ia).

New paragraph (kb) allows the payment of rebate on diesel fuel purchased for use to construct or to maintain buildings, plant or equipment for use in a mining operation if the construction or maintenance takes place where the mining operation is carried on and is carried out by the miner or by a person contracted by the miner to carry out the construction or maintenance.

New paragraph (kc) allows the payment of rebate on diesel fuel purchased for use to construct or to maintain power stations or power lines solely for use in a mining operation if the construction or maintenance takes place where the mining operation is carried on and is carried out by the miner or by a person contracted by the miner to carry out the construction or maintenance.

New paragraph (kd) provides that diesel fuel is eligible for rebate where purchased for use in the removal of waste products of a mining operation referred to in paragraph (a) or (b) of that definition from the place where the mining operation is carried on.

New paragraph (ke) provides that diesel fuel is eligible for rebate where purchased for use in the disposal of waste products of a mining operation referred to in paragraph (a) or (b) of that definition at the place where the mining operation is carried on.

Amendment 21

This amendment amends item 8 of Schedule 1 to the Bill, which relates to the proposed new definition of "mining operations", by inserting new paragraph (la)

New paragraph (la) provides that diesel fuel is eligible for rebate where purchased for use in the service, maintenance or repair of transport networks, vehicles or equipment that is *solely* for use in a mining operation referred to in paragraph (c), that is, in the transportation of minerals or ores from the mining site to the place of beneficiation or dressing and the return journey from that place (see **amendment 13**).

"Transport networks" is intended to encompass railway and road networks and is specifically defined to include conveyor belts and pipelines (see **amendment 27**).

In order to be eligible, the service, maintenance or repair must be carried out by a person who carries on the mining operation referred to in paragraph (c) or by a person contracted by that person to carry out the service, maintenance or repair.

Amendment 22

This amendment inserts a note at the end of the definition of "mining operations" which states that the mining operations referred to paragraph (gb), (i), (ia), (j), (ja), (k), (ka), (kb), (kc), (l) or (la) are given an expanded meaning by subsection (9).

New subsection 164(9) of the *Customs Act 1901* is inserted by **amendment 28** and has the effect of expanding the class of persons who will be eligible for rebate in respect of diesel fuel purchased for use in any of the mining operations in the paragraphs referred to above. Under each of these paragraphs, the persons who are eligible for rebate expressly includes persons who are contracted to carry out the activity. The effect of new subsection 164(9) is that a person who is a subcontractor of a person contracted to carry out an activity referred to in any one of the paragraphs will also be eligible for rebate.

Amendment 23

This amendment amends item 10 of Schedule 1 to the Bill by inserting the new definition of "agricultural activity", as referred to in **amendment 6, new paragraph (jc)**.

Amendment 24

This amendment amends item 10 of Schedule 1 to the Bill, which proposes to insert new definitions into subsection 164(7) of the *Customs Act 1901*, by amending the proposed definition of "core agricultural activity". This amendment is consequential upon the amendment to item 4 of Schedule 1 effected by **amendment 11** and provides that any one of the four core agricultural activities is eligible if undertaken for purposes that will directly benefit a business undertaken to obtain produce for sale.

Amendment 25

This amendment amends item 10 of Schedule 1 to the Bill, which proposes to insert new definitions into subsection 164(7) of the *Customs Act 1901*, by inserting the new definition of "earthworks", as referred to in **amendment 6, new paragraph (jf)**.

Amendment 26

This amendment amends item 10 of Schedule 1 to the Bill, which proposes to insert new definitions into subsection 164(7) of the *Customs Act 1901*, by amending the definition of "mining town". This amendment omits the phrase "situated within an area" from this definition.

The present wording of the definition of "mining town" may have the effect of excluding all eligibility for rebate in respect of mining towns as all such towns are "situated within an area" that is administered by a council or organisation taken to be a council. The deletion of this phrase ensures that only those towns that are administered by a council or organisation taken to be a council are excluded from the definition and eligibility for rebate.

Amendment 27

This amendment amends item 10 of Schedule 1 to the Bill, which proposes to insert new definitions into subsection 164(7) of the *Customs Act 1901*, by inserting the new definitions of "State or Territory authority" and "transport networks", as referred to in **amendments 7 and 21**.

Amendment 28

This amendment inserts new item 11 into Schedule 1 of the Bill. New item 11 inserts new subsections 164(8) and 164(9) into the *Customs Act 1901*, as referred to in **amendments 12 and 22**.

