ARTHUR ROBINSON & HEDDERWICKS 1993 LURARY

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA HOUSE OF REPRESENTATIVES

Presented and read a first time

(Industry, Technology and Regional Development)

A BILL

FOR

An Act to impose an administration charge on certain applications for rebate of excise duty paid in respect of diesel fuel

The Parliament of Australia enacts:

Short title

1. This Act may be cited as the Diesel Fuel (Excise Duty Rebate) Administration Charge Act 1993.

5 Commencement

2. This Act commences on 1 January 1994.

Definitions

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- **3.(1)** In this Act, unless the contrary intention appears:
- "administration charge" means administration charge imposed by this Act;

Diesel Fuel (Excise Duty Rebate) Administration Charge No., 1993

"rebate" means rebate payable under section 78A of the Excise Act 1901.

Act to be read with this Act

4. The Excise Act 1901 is to be read as one with this Act.

Act to bind Crown

5. This Act binds the Crown in all its capacities.

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Imposition of administration charge

- **6.** If:
- (a) a person applies on or after 1 January 1994 for rebate; and
- (b) rebate is payable to that person in respect of some or all of the diesel fuel to which that application relates;

 an administration charge is imposed on that person in respect of the processing of that application.

Rate of administration charge

7. The rate of administration charge payable by a person in respect of an application for rebate is an amount equal to 1% of the amount of rebate 15 payable to the person under that application.

Printed by Authority by the Commonwealth Government Printer

(145/93)

