

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA
HOUSE OF REPRESENTATIVES

Presented and read a first time, 17 August 1982

(Minister Assisting the Minister for Industry and Commerce)

A BILL

FOR

An Act to amend the *Diesel Fuel Tax Act (No. 1) 1957*

BE IT ENACTED by the Queen, and the Senate and the House of Representatives of the Commonwealth of Australia, as follows:

Short title, &c.

5 1. (1) This Act may be cited as the *Diesel Fuel Tax Amendment Act (No. 1) 1982*.

 (2) The *Diesel Fuel Tax Act (No. 1) 1957*¹ is in this Act referred to as the Principal Act.

Commencement

10 2. This Act shall be deemed to have come into operation at the hour of 8 o'clock in the evening by standard time in the Australian Capital Territory on 17 August 1982.

Imposition of tax

 3. Section 5 of the Principal Act is amended—

15 (a) by omitting from sub-section (1) “who is not the holder of a certificate” and substituting “who was not, immediately before the

commencement of the *Diesel Fuel Taxes Legislation Amendment Act 1982*, the holder of a certificate”; and

(b) by adding at the end thereof the following sub-section:

“(3) This section does not apply in relation to diesel fuel that is entered for home consumption (within the meaning of the Customs Act or the Excise Act, as the case requires) after the commencement of the *Diesel Fuel Taxes Legislation Amendment Act 1982*.”.

NOTE

1. No. 96, as amended. For previous amendments, see No. 60, 1965; No. 93, 1966; No. 79, 1970; No. 105, 1971; No. 26, 1972; No. 143, 1973; No. 216, 1973 (as amended by No. 20, 1974); and No. 87, 1977.