

Diesel Fuel Tax (No. 1)

No. 79 of 1970

An Act to amend the *Diesel Fuel Tax Act (No. 1) 1957–1966*.

[Assented to 26 October 1970]

BE it enacted by the Queen's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

Short title
and citation.

1.—(1.) This Act may be cited as the *Diesel Fuel Tax Act (No. 1) 1970*.

(2.) The *Diesel Fuel Tax Act (No. 1) 1957–1966** is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Diesel Fuel Tax Act (No. 1) 1957–1970*.

Commence-
ment.

2. This Act shall be deemed to have come into operation on the nineteenth day of August, One thousand nine hundred and seventy.

Definitions.

3. Section 3 of the Principal Act is amended by adding at the end thereof the following definitions:—

“ ‘ the Customs Act ’ means the *Customs Act 1901* as amended and in force from time to time;

‘ the Excise Act ’ means the *Excise Act 1901* as amended and in force from time to time.”.

4. Section 6 of the Principal Act is repealed and the following section inserted in its stead:—

Rate of tax.

“ 6. The rate of the tax imposed by this Act is—

(a) in the case of diesel fuel that was entered for home consumption under the Customs Act or under the Excise Act before the eighteenth day of August, One thousand nine hundred and sixty-five—Ten cents per gallon;

(b) in the case of diesel fuel that was entered for home consumption under the Customs Act or under the Excise Act on or after the eighteenth day of August, One thousand nine hundred and sixty-five, and before the nineteenth day of August, One thousand nine hundred and seventy—Twelve and one-half cents per gallon; or

(c) in any other case—Fifteen and one-half cents per gallon.”.

* Act No. 96, 1957, as amended by No. 60, 1965; and No. 93, 1966.