

## DIESEL FUEL TAX (No. 2).

### No. 97 of 1957.

An Act to Impose a Tax on certain Diesel Fuel used in  
Road Vehicles on Public Roads.

[Assented to 13th December, 1957.]

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

1. This Act may be cited as the *Diesel Fuel Tax Act (No. 2)* Short title.  
1957.

2. This Act shall come into operation on the day on which it receives the Royal Assent. Commencement.

3. In this Act—

Definitions.

“certificate” means a certificate issued by the Minister, or a delegate of the Minister, certifying that a person specified in the certificate is a person who requires diesel fuel for use otherwise than in propelling road vehicles on public roads;

“diesel fuel to which this Act applies” means diesel fuel that has been purchased, whether before or after the commencement of this Act, by a person, being the holder of a certificate, at a price which, by virtue of that person being the holder of a certificate, was less than the price that would have been payable if that person had not been the holder of a certificate;

“road vehicle” means a vehicle designed solely or principally for transporting persons, goods or animals by road.

4. The *Diesel Fuel Taxation (Administration) Act 1957* shall be read as one with this Act. Administration Act to be read with this Act.

5.—(1.) Subject to the next succeeding sub-section, a tax at the rate of One shilling per gallon is imposed on diesel fuel to which this Act applies that, after the commencement of this Act, is used in propelling a road vehicle on a public road. Imposition of tax.

(2.) Tax is not imposed on diesel fuel by reason of its being used in propelling a road vehicle on a public road if tax under the *Diesel Fuel Tax Act (No. 1) 1957* has been imposed on that diesel fuel by reason of a sale or other disposal of that diesel fuel.