

# **Energy Consumption Levy (Amendment) Act 1983**

## **EXPLANATORY MEMORANDUM**

*Clause 1, 2 and 3* These clauses contain the usual citation and commencement provisions.

*Clause 4* This clause enables the Commissioner to amend an assessment of levy. The amendment brings the Act into line with other taxing legislation.

*Clause 5* Sub-clause (1) amends Section 15, sub-clause (2) amends Section 16 (1) and sub-clause (3) amends Section 34 (1).

These are technical amendments to remove the reference in those sections to the maximum rate approved by the Australian Loan Council for long term borrowing. These amendments are necessary as a reference to Australian Loan Council rates is no longer relevant.

