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THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

HOUSE OF REPRESENTATIVES

DIESEL FUEL TAX AMENDMENT BILL (NO. 2) 1982

EXPLANATORY MEMORANDUM

(Circulated by the Authority of the Minister Assisting  
the Minister for Industry and Commerce  
the Honourable Michael Hodgman MP)



## Diesel Fuel Tax Amendment Bill (No. 2) 1982

### Purpose of the Bill

The purpose of this Bill is to amend the Diesel Fuel Tax Act No. 2) 1957 to terminate the operation of that Act on and from 8 pm on 17 August 1982.

This Bill forms part of a package of measures designed to:

- i) terminate the existing diesel fuel certificate scheme on and from 8 pm on 17 August 1982; and
- ii) introduce from that time a new rebate system relating to diesel fuel.

The Diesel Fuel Tax Act (No. 2) 1957 ensures that the tax imposed on diesel fuel is imposed on fuel used by a person for propelling a road vehicle if that person purchased the fuel duty free by virtue of a diesel fuel certificate and subsequently used the fuel in propelling a road vehicle on a public road.

The provisions of the Diesel Fuel Tax Act (No. 2) will continue to apply in respect of diesel fuel entered for home consumption before 8 pm on 17 August 1982.

- Clause 1 - Citation of the Amendment Act and identification of the Diesel Fuel Tax Act (No. 2) 1957 as the Principal Act.
- Clause 2 - Commencement to be 8 pm on 17 August 1982.
- Clause 3 - Amends section 5 of the Principal Act to add a new sub-section (3) which will have the effect of terminating the Principal Act on and from 8 pm on 17 August 1982. Sub-section (3) provides that the provisions of the Act will continue to apply to diesel fuel entered for home consumption before the commencement of the Diesel Fuel Taxes Legislation Amendment Act 1982.