

DIESEL FUEL TAX (No. 1).

No. 96 of 1957.

An Act to Impose a Tax on certain Diesel Fuel
Sold or otherwise Disposed of.

[Assented to 13th December, 1957.]

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.** 1. This Act may be cited as the *Diesel Fuel Tax Act (No. 1)* 1957.
- Commencement.** 2. This Act shall come into operation on the day on which it receives the Royal Assent.
- Definitions.** 3. In this Act—
 “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.
- Administration Act to be read with this Act.** 4. The *Diesel Fuel Taxation (Administration) Act 1957* shall be read as one with this Act.
- Imposition of tax.** 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 sold or otherwise disposed of to a person who is not the holder of a certificate.
 (2.) Tax is not imposed on diesel fuel by reason of a sale or disposal of that diesel fuel if tax has been imposed on that diesel fuel by reason of a previous sale or disposal of that diesel fuel.