

Diesel Fuel Tax (No. 1)

No. 105 of 1971

An Act to amend the *Diesel Fuel Tax Act (No. 1)*
1957–1970.

[Assented to 6 December 1971]

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

1.—(1.) This Act may be cited as the *Diesel Fuel Tax Act (No. 1)* 1971.

Short title
and citation.

(2.) The *Diesel Fuel Tax Act (No. 1)* 1957–1970,* as amended by this Act, may be cited as the *Diesel Fuel Tax Act (No. 1)* 1957–1971.

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

Commence-
ment.

3. Section 6 of the *Diesel Fuel Tax Act (No. 1)* 1957–1970 is repealed and the following section inserted in its stead:—

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

Rate of tax.

- (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;
- (c) 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 nineteenth day of August, One thousand nine hundred and seventy, and before the eighteenth day of August, One thousand nine hundred and seventy-one—Fifteen and one-half cents per gallon; or
- (d) in any other case—Seventeen and one-half cents per gallon.”

* Act No. 96, 1957, as amended by No. 60, 1965; No. 93, 1966; and No. 79, 1970.