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**Bass Strait Freight Adjustment Levy Collection Act 1984**

**No. 26 of 1984**

**An Act relating to the collection of levy under the *Bass Strait Freight Adjustment Levy Act* *1984***

[*Assented to 26 April 1984*]

BE IT ENACTED by the Queen, and the Senate and the House of Representatives of the Commonwealth of Australia, as follows:

**Short title**

**1.** This Act may be cited as the *Bass Strait Freight Adjustment Levy Collection Act 1984.*

**Commencement**

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

**Interpretation**

**3.** In this Act, unless the contrary intention appears—

“prescribed oil” means stabilized crude petroleum oil derived from relevant oil;

“producer” means a producer of relevant oil;

“relevant oil” means unstabilized crude petroleum oil produced at an Australian installation in the Gippsland Basin in Bass Strait.

**Measurement of unstabilized oil**

**4.** In ascertaining, for the purposes of this Act, the volume of relevant oil produced during a particular period by a particular producer, that volume shall be taken to be equal to the volume of prescribed oil produced by that producer and deemed to be entered for home consumption under sub-section 61c (2) of the *Excise Act 1901* during that period.

**Date of payment**

**5.** **(1)** Adjustment levy in respect of relevant oil produced during a period after the commencement of this Act is payable on the day on which duty of Excise is payable in respect of prescribed oil produced during that period.

**(2)** Adjustment levy in respect of relevant oil produced before the commencement of this Act is payable on the first day on which adjustment levy is payable in respect of relevant oil produced after the commencement of this Act.

**Excise Act to apply**

**6.** Without limiting the effect of sections 114 and 160b of the *Excise Act 1901* apart from this section, those sections shall have effect as if—

(a) adjustment levy were a duty of Excise;

(b) the *Bass Strait Freight Adjustment Levy Act 1984* were an Act imposing duties of Excise; and

(c) an amendment of the *Bass Strait Freight Adjustment Levy Act 1984* were an Excise Tariff alteration.

**Regulations**

**7.** The Governor-General may make regulations, not inconsistent with this Act, prescribing all matters necessary or convenient to be prescribed for carrying out or giving effect to this Act.