



Aviation Fuel Revenues (Special Appropriation) Act 1988

No. 54 of 1988

An Act to appropriate certain aviation fuel revenues for the Civil Aviation Authority

[Assented to 15 June 1988]

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 *Aviation Fuel Revenues (Special Appropriation) Act 1988*.

Commencement

2. This Act commences on the day on which it receives the Royal Assent.

Interpretation

3. In this Act:

“aviation fuel” means goods falling within subparagraph 11 (A) (3) (a) in the Schedule to the *Excise Tariff Act 1921*;

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“eligible aviation fuel” means aviation fuel entered for home consumption on or after the day on which the amendment of section 5 of the *Air Navigation (Charges) Act 1952* made by the *Civil Aviation Act 1988* commences or commenced, as the case requires;

“index number” has the same meaning as in the *Excise Tariff Act 1921*;

“relevant period” has the same meaning as in section 6A of the *Excise Tariff Act 1921*;

“relevant rate” means:

- (a) in relation to the relevant period that commenced on 1 February 1988—2.393 cents per litre;
- (b) in relation to a time in a relevant period to which section 5 applies—the rate applicable under that section in relation to that time; and
- (c) in relation to any other relevant period—the relevant rate at the end of the last preceding relevant period.

Money to be paid to Authority in relation to aviation fuel

4. (1) Subject to subsection (2), there shall be paid to the Civil Aviation Authority an amount, in relation to each amount paid to the Commonwealth as duty of Excise or duty of Customs in relation to eligible aviation fuel, calculated in accordance with the formula:

$$AP - (RR \times LAV)$$

where:

AP is the amount paid to the Commonwealth;

RR is the relevant rate at the time duty was imposed on the eligible aviation fuel; and

LAV is the number of litres of eligible aviation fuel by reference to which the amount paid was calculated.

(2) Where the whole or a part of an amount paid as duty of Excise or duty of Customs in relation to eligible aviation fuel is repaid by the Commonwealth to a person by way of rebate or otherwise, there shall be deducted from the sum of the amounts that would, but for this subsection, be paid to the Authority under subsection (1) an amount calculated in accordance with the formula:

$$AR - (RR \times LAV)$$

where:

AR is the amount repaid;

RR is the relevant rate at the time duty was imposed on the eligible aviation fuel; and

LAV is the number of litres of eligible aviation fuel by reference to which the amount repaid was calculated.

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(3) For the purposes of subsections (1) and (2), where 2 or more parts of an amount paid as duty were ascertained by reference to different rates of duty, each of the parts shall be taken to be a separate amount paid as duty.

(4) Amounts payable to the Authority under subsection (1) are payable out of the Consolidated Revenue Fund, which is appropriated accordingly.

Indexation of relevant rate

5. (1) If the factor ascertained under subsection 6A (5) of the *Excise Tariff Act 1921* in relation to a relevant period commencing on or after 1 August 1988 is greater than one, then, subject to subsection (2), the relevant rate for the period is:

- (a) the rate, calculated to 3 decimal places, ascertained by multiplying the relevant rate at the end of the last preceding relevant period by the factor; or
- (b) if that rate would, if it were calculated to 4 decimal places, end in a number greater than 4—the rate increased by 0.001.

(2) If:

- (a) an index number necessary for the calculation of the factor to be ascertained under subsection 6A (5) of the *Excise Tariff Act 1921* in relation to a relevant period is not published by the Australian Statistician at least 5 days before the first day of the period; and
- (b) the factor ascertained in relation to the period is greater than one;

then:

- (c) subsection (1) applies only in relation to the part of the period commencing on the fifth day after the day on which the index number is published; and
- (d) the relevant rate for the part of the period to which subsection (1) does not apply is the relevant rate at the end of the last preceding period.

[*Minister's second reading speech made in—
House of Representatives on 25 May 1988
Senate on 30 June 1988*]