



Aviation Fuel Revenues (Special Appropriation) Amendment Act 1993

No. 87 of 1993

***An Act to amend the Aviation Fuel Revenues
(Special Appropriation) Act 1988***

[Assented to 30 November 1993]

The Parliament of Australia enacts:

Short title etc.

1.(1) This Act may be cited as the *Aviation Fuel Revenues (Special Appropriation) Amendment Act 1993*.

(2) In this Act, “**Principal Act**” means the *Aviation Fuel Revenues (Special Appropriation) Act 1988*¹.

Commencement

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

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Interpretation

3. Section 3 of the Principal Act is amended:

(a) by omitting the definitions of “aviation fuel” and “eligible aviation fuel” and substituting the following definitions:

“‘**aviation fuel**’ means aviation gasoline and aviation kerosene;

‘**eligible aviation fuel**’ means aviation gasoline entered for home consumption on or after 1 July 1988;”;

(b) by inserting the following definitions:

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

‘**aviation kerosene**’ means goods falling within sub-item 11(D) in the Schedule to the *Excise Tariff Act 1921*;”.

Money to be paid to Civil Aviation Authority in relation to eligible aviation fuel

4. Section 4 of the Principal Act is amended by omitting “**Litres of aviation fuel**” and substituting “**Litres of eligible aviation fuel**” (wherever occurring).

5. After section 5 of the Principal Act the following section is inserted:

Money to be paid to Civil Aviation Authority in relation to aviation kerosene

“6.(1) Subject to subsection (2), there must be paid to the Civil Aviation Authority an amount equal to each amount of duty paid to the Commonwealth as duty of Excise or duty of Customs in relation to aviation kerosene entered for home consumption on or after 1 September 1993.

“(2) If the whole or a part of an amount paid as duty of Excise or duty of Customs in relation to aviation kerosene is repaid by the Commonwealth to a person by way of rebate or otherwise, there must be deducted from an amount that would, but for this subsection, be paid to the Authority an amount that equals the repaid amount.

“(3) Amounts payable to the Civil Aviation Authority under subsection (1) are payable out of the Consolidated Revenue Fund, which is appropriated accordingly.”.

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NOTE

1. No. 54, 1988, as amended by No. 73, 1992.

*[Minister's second reading speech made in—
House of Representatives on 7 September 1993
Senate on 28 October 1993]*