



Fuel Sale (Penalty Surcharge) Act 1997

No. 164, 1997



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**An Act to impose a penalty surcharge on the sale of
certain fuel**

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[Assented to 11 November 1997]

The Parliament of Australia enacts:

1 Short title

This Act may be cited as the *Fuel Sale (Penalty Surcharge) Act 1997*.

2 Commencement

This Act commences on the commencement of the *Excise Tariff (Fuel Rates Amendments) Act 1997*.

3 Definitions

- (1) In this Act:

Administration Act means the *Fuel (Penalty Surcharges) Administration Act 1997*.

- (2) Expressions used in this Act that are defined for the purposes of the Administration Act have the same meaning as in the Administration Act.

4 Coverage of Act and binding of Crown

- (1) This Act does not extend to any of the External Territories.
- (2) This Act binds the Crown in all of its capacities other than the Crown in right of Norfolk Island.

5 Imposition of penalty surcharge

- (1) Penalty surcharge is imposed, after the commencement of this Act, on the sale of marked fuel for use in an internal combustion engine.
- (2) A person is taken to have sold marked fuel for use in an internal combustion engine if the person effecting the sale failed to give the person acquiring ownership of the fuel a written notification in relation to that fuel as required by section 16 of the Administration Act.

6 By whom is penalty surcharge payable?

Penalty surcharge on the sale of marked fuel is payable by the person owning the fuel immediately before its sale.

7 Rate of penalty surcharge

The rate of penalty surcharge per litre of fuel on which the surcharge is imposed is twice the rate applicable to a litre of fuel of

Section 7

a kind classified to subparagraph 11(C)(2)(a) of the Schedule to the
Excise Tariff Act 1921.

[*Minister's second reading speech made in—
House of Representatives on 25 June 1997
Senate on 1 October 1997*]

(100/97)