

2013-2014-2015

The Parliament of the
Commonwealth of Australia

HOUSE OF REPRESENTATIVES

Presented and read a first time

Fuel Indexation (Road Funding) Bill 2015

No. , 2015

(Treasury)

**A Bill for an Act to deal with matters related to the
indexation of fuel excise and customs duty, and for
other purposes**

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1 **A Bill for an Act to deal with matters related to the**
2 **indexation of fuel excise and customs duty, and for**
3 **other purposes**

4 The Parliament of Australia enacts:

5 **1 Short title**

6 This Act may be cited as the *Fuel Indexation (Road Funding) Act*
7 2015.

8 **2 Commencement**

9 (1) Each provision of this Act specified in column 1 of the table
10 commences, or is taken to have commenced, in accordance with
11 column 2 of the table. Any other statement in column 2 has effect
12 according to its terms.

13

Commencement information

Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. Sections 1 to 3 and anything in this Act not elsewhere covered by this table	The day this Act receives the Royal Assent.	
2. Schedule 1, item 1	At the same time as section 10 of the <i>Fuel Indexation (Road Funding) Special Account Act 2015</i> commences.	
3. Schedule 1, item 2	The later of: (a) immediately after the commencement of section 8 of the <i>Fuel Indexation (Road Funding) Special Account Act 2015</i> ; and (b) immediately after the commencement of Schedule 1 to the <i>Acts and Instruments (Framework Reform) Act 2015</i> .	
4. Schedule 1, items 3 and 4	The later of: (a) immediately after the commencement of section 9 of the <i>Fuel Indexation (Road Funding) Special Account Act 2015</i> ; and (b) the commencement of the <i>Energy Grants and Other Legislation Amendment (Ethanol and Biodiesel) Act 2015</i> . However, the provisions do not commence at all if the event mentioned in paragraph (b) does not occur.	
5. Schedule 2	10 November 2014.	10 November 2014
6. Schedule 3	The day this Act receives the Royal Assent.	

1 Note: This table relates only to the provisions of this Act as originally
2 enacted. It will not be amended to deal with any later amendments of
3 this Act.

4 (2) Any information in column 3 of the table is not part of this Act.
5 Information may be inserted in this column, or information in it
6 may be edited, in any published version of this Act.

1 **3 Schedules**

2 Legislation that is specified in a Schedule to this Act is amended or
3 repealed as set out in the applicable items in the Schedule
4 concerned, and any other item in a Schedule to this Act has effect
5 according to its terms.

1 **Schedule 1—Consequential amendments for**
2 **establishment of Fuel Indexation**
3 **(Road Funding) special account**
4

5 *COAG Reform Fund Act 2008*

6 **1 At the end of subsection 5(2)**

7 Add:

8 Note 7: An amount may be credited to the COAG Reform Fund under
9 section 10 of the *Fuel Indexation (Road Funding) Special Account Act*
10 *2015*.

11 *Fuel Indexation (Road Funding) Special Account Act 2015*

12 **2 Subsection 8(3)**

13 Omit “*Legislative Instruments Act 2003*”, substitute “*Legislation Act*
14 *2003*”.

15 **3 Subparagraph 9(2)(b)(i)**

16 Repeal the subparagraph.

17 **4 Transitional provision**

18 Despite the amendment made by item 3 of this Schedule:

19 (a) the *Fuel Indexation (Road Funding) Special Account Act*
20 *2015*; and

21 (b) any instruments in force under any of those Acts immediately
22 before the commencement of this item;

23 continue to apply, at and after the commencement of this item, in
24 relation to any provisional entitlement to a cleaner fuel grant that arose
25 before 1 July 2015, as if that amendment had not happened.

1 **Schedule 2—Consequential amendments for**
2 **indexation**
3

4 ***Excise Act 1901***

5 **1 After subsection 77H(2)**

6 Insert:

7 *Matters to be disregarded in determining whether same rate*

8 (2AA) For the purposes of paragraph (1)(a), in determining whether
9 excise duty or a duty of Customs has been paid at the same rate on
10 all the eligible goods and the other substances (if any), disregard:

11 (a) any indexation of rates under section 6A of the *Excise Tariff*
12 *Act 1921*; and

13 (b) any indexation of rates under section 19 of the *Customs*
14 *Tariff Act 1995*; and

15 (c) any changes of rates under the *Excise Tariff Act 1921* as a
16 result of amendments of that Act by Part 1 of Schedule 1 to
17 the *Excise Tariff Amendment (Fuel Indexation) Act 2015*; and

18 (d) the effect of sections 19AAB and 19AAC of the *Customs*
19 *Tariff Act 1995*.

1
2

Schedule 3—Fuel tax

3

Fuel Tax Act 2006

4

1 After subsection 43-10(11)

5

Insert:

6

(11A) In determining the road user charge, the *Transport Minister must determine the rate to one decimal place of a cent for each litre of fuel.

7

8

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2 Application

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The amendment made by item 1 of this Schedule applies in relation to determinations under subsection 43-10(8) of the *Fuel Tax Act 2006* (rate of road user charge) made on or after the commencement of this item.

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