

Diesel Fuel Tax (No. 1)

No. 60 of 1965

An Act to amend the *Diesel Fuel Tax Act (No. 1) 1957*.

[Assented to 6 October, 1965]

BE it enacted by the Queen's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

Short title
and citation.

1.—(1.) This Act may be cited as the *Diesel Fuel Tax Act (No. 1) 1965*.

(2.) The *Diesel Fuel Tax Act (No. 1) 1957** is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Diesel Fuel Tax Act (No. 1) 1957–1965*.

Commence-
ment.

2. This Act shall be deemed to have come into operation on the eighteenth day of August, One thousand nine hundred and sixty-five.

Imposition
of tax.

3. Section 5 of the Principal Act is amended by omitting from sub-section (1.) the words “ at the rate of One shilling per gallon ”.

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

Rate of tax.

“ 6. The rate of the tax imposed by this Act is—

(a) in the case of diesel fuel that was entered for home consumption under the *Customs Act 1901–1965* or under the *Excise Act 1901–1963* before the eighteenth day of August, One thousand nine hundred and sixty-five—One shilling per gallon; or

(b) in any other case—One shilling and three pence per gallon.”.

* Act No. 96, 1957.