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.

**Commencement.**

**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.”.