

LIQUEFIED GAS (ROAD VEHICLE USE) TAX ACT 1974

No. 76 of 1974

An Act to impose a Tax on the use, for the purpose of propelling Road Vehicles, of Liquefied Gas.

BE IT ENACTED by the Queen, the Senate and the House of Representatives of Australia, as follows:—

- Short title. **1.** This Act may be cited as the *Liquefied Gas (Road Vehicle Use) Tax Act 1974*.¹
- Commence-
ment. **2.** (1) This Act shall come into operation on a date to be fixed by Proclamation.

 (2) The date fixed under sub-section (1) shall be the first day of a month.
- Collection
Act to be
read with
this Act. **3.** The *Liquefied Gas (Road Vehicle Use) Tax Collection Act 1974* shall be read as one with this Act.
- Imposition
of tax. **4.** Tax is imposed on the use, for the purpose of propelling a road vehicle, of liquefied gas that is so used after the commencement of this Act.
- Rate of tax. **5.** The rate of the tax imposed by this Act on the use of liquefied gas is 2 cents per litre of the liquefied gas used.
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NOTE

1. Act No. 76, 1974; assented to 8 October 1974.