

# **LIQUEFIED GAS (ROAD VEHICLE USE) TAX COLLECTION ACT 1974**

**No. 77 of 1974**

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# LIQUEFIED GAS (ROAD VEHICLE USE) TAX COLLECTION ACT 1974

No. 77 of 1974

An Act relating to Taxation imposed 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:—

## PART I—PRELIMINARY

- Short title.      1. This Act may be cited as the *Liquefied Gas (Road Vehicle Use) Tax Collection Act 1974*.<sup>1</sup>
- Commence-  
ment.            2. This Act shall come into operation on the day on which the *Liquefied Gas (Road Vehicle Use) Tax Act 1974* comes into operation.
- Interpret-  
ation.           3. (1) In this Act, unless the contrary intention appears—  
“authorized officer” means a Collector, or an officer appointed in writing by a Collector to be an authorized officer for the purposes of this Act;  
“Collector” has the same meaning as in the *Customs Act 1901-1974*;  
“month” means a month of the year;  
“officer” has the same meaning as in the *Customs Act 1901-1974*;  
“owner”, in relation to a road vehicle subject to a hire purchase agreement, means the person who is the hirer under the agreement;  
“road vehicle” means a vehicle designed solely or principally for transporting persons, goods or animals by road;  
“tax” means tax imposed by the *Liquefied Gas (Road Vehicle Use) Tax Act 1974*;  
“the Comptroller” means the Comptroller-General of Customs.
- (2) For the purposes of this Act—  
(a) a road vehicle shall be treated as being capable of being propelled by liquefied gas if it is fitted with equipment that enables it to be propelled by liquefied gas used alone or by liquefied gas and another fuel used in conjunction, whether or not the vehicle is also fitted with equipment that enables it to be propelled otherwise than by liquefied gas or otherwise than by liquefied gas and another fuel used in conjunction; and

- (b) liquefied gas shall be treated as having been used for the purpose of propelling a road vehicle whether it was used alone, or used in conjunction with another fuel, for the purpose of propelling the road vehicle.

4. (1) The Comptroller may, either generally or otherwise as provided by the instrument of delegation, by writing under his hand, delegate to an officer any of his powers or functions under this Act, except this power of delegation.

Delegation  
by  
Comptroller.

(2) A power or function so delegated shall be exercised or performed by the delegate in accordance with the instrument of delegation and, when so exercised or performed, shall, for the purposes of this Act, be deemed to have been exercised or performed by the Comptroller.

(3) A delegation under this section is revocable at will and does not prevent the exercise of a power or the performance of a function by the Comptroller.

5. (1) Where, at the commencement of this Act, a person is the owner of a road vehicle capable of being propelled by liquefied gas, he shall, within 14 days after the commencement of this Act or within such further period as a Collector, in special circumstances, allows, notify a Collector, in accordance with a form, and in a manner, determined by the Comptroller, of that fact.

Notice to  
Collector of  
ownership of  
road vehicles  
capable of  
being  
propelled by  
liquefied gas.

(2) Where, after the commencement of this Act, a person becomes the owner of a road vehicle capable of being propelled by liquefied gas, or a vehicle of which a person is the owner, being a vehicle that is not capable of being propelled by liquefied gas, is altered in such a way as to make it capable of being propelled by liquefied gas, he shall, within 14 days after he becomes the owner or after the vehicle has been so altered, as the case may be, or within such further period as a Collector, in special circumstances, allows, notify a Collector, in accordance with a form, and in a manner, determined by the Comptroller, of that fact.

(3) Where a person ceases to be the owner of a vehicle capable of being propelled by liquefied gas, or a vehicle of which a person is the owner, being a vehicle that is capable of being propelled by liquefied gas, is altered in such a way as to cause it to become a vehicle that is not capable of being so propelled, he shall, within 14 days after he ceases to be the owner or after the vehicle is so altered, as the case may be, or within such further period as a Collector, in special circumstances, allows, notify a Collector, in accordance with a form, and in a manner, determined by the Comptroller, of that fact.

Penalty: \$100.

**PART II—LIABILITY FOR AND COLLECTION OF TAX**

Persons  
liable to pay  
tax.

**6.** Tax payable in respect of the use of liquefied gas used for the purpose of propelling a road vehicle is payable by the person who was the owner of the liquefied gas immediately before it was so used.

Returns.

**7. (1)** Where, in any month, liquefied gas is used for the purpose of propelling a road vehicle, the person who is liable to pay the tax in respect of the use of that liquefied gas shall, within 28 days after the close of the month or within such further period as the Comptroller, in special circumstances, allows, furnish to a Collector, in accordance with a form, and in a manner, determined by the Comptroller, a return relating to that use of the liquefied gas.

(2) A person shall not furnish a return that is false or misleading in a material particular.

Penalty: \$1,000.

Time for  
payment of  
tax.

**8.** A person liable to pay tax in respect of the use of liquefied gas shall pay the tax within the period within which he is required under section 7 to furnish a return with respect to that use or within such further period as the Comptroller, in special circumstances, allows.

Recovery of  
tax.

**9.** Tax, when it becomes due and payable, is a debt due to Australia by the person by whom the tax is payable.

**PART III—MISCELLANEOUS**

Powers of  
authorized  
officers.

**10. (1)** For the purposes of this Act, an authorized officer may, at any reasonable time—

- (a) enter any place in which liquefied gas is stored and inspect and take stock of liquefied gas in that place;
- (b) enter any place in which accounts, books, documents or other records relating to liquefied gas are kept and inspect, and make copies of, or take extracts from, any such accounts, books, documents or records; and
- (c) examine any road vehicle that the authorized officer has reasonable grounds for believing is capable of being propelled by liquefied gas.

(2) The occupier or person in charge of a place, or the person in charge of a vehicle referred to in sub-section (1) shall provide an authorized officer with all reasonable facilities and assistance for the effective exercise of his powers under that sub-section.

(3) A person shall not obstruct, molest or hinder an authorized officer in the exercise of his powers under this section.

Penalty: \$100.

11. (1) An authorized officer may, by notice in writing, require a person whom the authorized officer believes to be capable of giving information with respect to the acquisition, storage, use or disposal of liquefied gas by that person or any other person, or with respect to the question whether a road vehicle is capable of being propelled by liquefied gas, to attend before him at the time and place specified in the notice and then and there to answer questions and to produce to him such accounts, books, documents and other records in relation to the acquisition, storage, use or disposal of liquefied gas or in relation to the vehicle, as the case may be, as are referred to in the notice.

Power to require persons to answer questions and produce documents.

(2) The authorized officer to whom any accounts, books, documents or other records are produced in pursuance of this section may make copies of, or take extracts from, those accounts, books, documents or other records.

(3) A person is not excused from answering a question or producing any accounts, books, documents or other records when required so to do under this section on the ground that the answer to the question or the production of the accounts, books, documents or other records might tend to incriminate him or make him liable to a penalty, but his answer to any such question is not admissible in evidence against him in proceedings other than proceedings in respect of the falsity of the answer or in respect of a refusal or failure to answer such a question.

12. A person shall not refuse or fail—

(a) to attend before an authorized officer; or

(b) to answer a question or produce an account, book, document or other record,

Penalty for refusing to answer questions, &c.

when so required in pursuance of this Act.

Penalty: \$100.

13. A person shall not present to an officer doing duty in relation to this Act or the regulations an account, book, document or other record, or make to such an officer a statement (whether in answer to a question or otherwise), that is false or misleading in a material particular.

False or misleading statements, &c.

Penalty: \$1,000.

14. A person who uses liquefied gas for the purpose of propelling a road vehicle, or a person who acquires liquefied gas for such a purpose, shall keep proper books, and accounts in respect of the acquisition, use or other disposal of the liquefied gas, and shall, unless otherwise authorized by the Comptroller, preserve those books and accounts for a period of not less than 2 years after the completion of the transactions to which they relate.

Books, accounts, &c., to be preserved.

Penalty: \$100.

Penalties not  
to relieve  
from tax.

**15.** Payment of a penalty under this Act does not relieve a person from liability to pay tax for which he would otherwise be liable.

Regula-  
tions.

**16.** The Governor-General may make regulations, not inconsistent with this Act, prescribing all matters which by this Act are required or permitted to be prescribed, or which are necessary or convenient to be prescribed for carrying out or giving effect to this Act, and in particular prescribing penalties not exceeding \$100 for offences against the regulations.

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#### NOTE

1. Act No. 77, 1974; assented to 8 October 1974.