DIESEL FUEL TAX (No. 1) AMENDMENT ACT 1977

No. 87 of 1977

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

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

Short title

1. This Act may be cited as the Diesel Fuel Tax (No. 1) Amendment Act 1977.

Commencement

2. This Act shall be deemed to have come into operation on 17 August 1977.

Rate of tax

- 3. Section 6 of the Diesel Fuel Tax Act (No. 1) 1957² is amended—
- (a) by omitting from paragraph (e) "or" (last occurring); and
- (b) by omitting paragraph (f) and substituting the following paragraphs:
 - "(f) in the case of diesel fuel that was entered for home consumption under the Customs Act or under the Excise Act on or after 22 August 1973 and before 17 August 1977—4.905 cents per litre; or
 - "(g) in any other case—5.155 cents per litre.".

NOTES

- 1. Act No. 87, 1977; assented to 8 September 1977.
- Act No. 96, 1957, as amended. For previous amendments see Act No. 60, 1965; No. 93, 1966; No. 79, 1970; No. 105, 1971; No. 26, 1972; No. 143, 1973; and No. 216, 1973 (as amended by No. 20, 1974).