



Diesel Fuel Tax Amendment Act (No. 1) 1982

No. 109 of 1982

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

[Assented to 5 November 1982]

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

Short title, &c.

1. (1) This Act may be cited as the *Diesel Fuel Tax Amendment Act (No. 1) 1982*.

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

Commencement

2. This Act shall be deemed to have come into operation at the hour of 8 o'clock in the evening by standard time in the Australian Capital Territory on 17 August 1982.

Imposition of tax

3. Section 5 of the Principal Act is amended—

- (a) by omitting from sub-section (1) “who is not the holder of a certificate” and substituting “who was not, immediately before the

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commencement of the *Diesel Fuel Taxes Legislation Amendment Act* 1982, the holder of a certificate”; and

(b) by adding at the end thereof the following sub-section:

“(3) This section does not apply in relation to diesel fuel that is entered for home consumption (within the meaning of the Customs Act or the Excise Act, as the case requires) after the commencement of the *Diesel Fuel Taxes Legislation Amendment Act* 1982.”.

NOTE

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