Diesel Fuel Tax (No. 1)

No. 26 of 1972

An Act to amend the *Diesel Fuel Tax Act* (No. 1) 1957–1971 in relation to Metric Conversion.

[Assented to 17 May 1972]

 \mathbf{B}^{E} 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) 1972.

(2.) The Diesel Fuel Tax Act (No. 1) 1957-1971,* as amended by this Act, may be cited as the Diesel Fuel Tax Act (No. 1) 1957-1972.

Commencement. 2. This Act shall come into operation on the day on which it receives the Royal Assent.

^{*} Act No. 96, 1957, as amended by No. 60, 1965; No. 93, 1966; No. 79, 1970; and No. 105, 1971.

- 3. Section 6 of the Diesel Fuel Tax Act (No. 1) 1957-1971 is amended-Rate of tax.
- (a) by omitting from paragraph (c) the word "or" (last occurring); and
- (b) by omitting paragraph (d) and inserting in its stead the following paragraphs:—
 - "(d) in the case of diesel fuel that was entered for home consumption under the Customs Act or under the Excise Act on or after the eighteenth day of August, One thousand nine hundred and seventy-one, and before the first day of July, One thousand nine hundred and seventytwo—Seventeen and one-half cents per gallon; or
 - (e) in any other case—3.85 cents per litre.".