

Diesel Fuel Tax (No. 2)

No. 61 of 1965

An Act to amend the *Diesel Fuel Tax Act (No. 2) 1957*.

[Assented to 6 October, 1965]

BE it enacted by the Queen's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

1.—(1) This Act may be cited as the *Diesel Fuel Tax Act (No. 2) 1965*. Short title and citation.

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

(3.) The Principal Act, as amended by this Act, may be cited as the *Diesel Fuel Tax Act (No. 2) 1957–1965*.

2. This Act shall be deemed to have come into operation on the eighteenth day of August, One thousand nine hundred and sixty-five. Commencement.

3. Section 5 of the Principal Act is amended by omitting from sub-section (1.) the words “ at the rate of One shilling per gallon ”. Imposition of tax.

4. After section 5 of the Principal Act the following section is inserted:—

“ 6. The rate of the tax imposed by this Act is— Rate of tax.

(a) in the case of diesel fuel that was entered for home consumption under the *Customs Act 1901–1965* or under the *Excise Act 1901–1963* before the eighteenth day of August, One thousand nine hundred and sixty-five—One shilling per gallon; or

(b) in any other case—One shilling and three pence per gallon.”.