

Fuel Indexation (Road Funding) Act 2015

No. 102, 2015

An Act to deal with matters related to the indexation of fuel excise and customs duty, and for other purposes

Note: An electronic version of this Act is available in ComLaw (http://www.comlaw.gov.au/)

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An Act to deal with matters related to the indexation of fuel excise and customs duty, and for other purposes

[Assented to 30 June 2015]

The Parliament of Australia enacts:

1 Short title

This Act may be cited as the *Fuel Indexation (Road Funding) Act* 2015.

2 Commencement

(1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information				
Column 1	Column 2	Column 3		
Provisions	Commencement	Date/Details		
1. Sections 1 to 3 and anything in this Act not elsewhere covered by this table	The day this Act receives the Royal Assent.	30 June 2015		
2. Schedule 1, item 1	At the same time as section 10 of the Fuel Indexation (Road Funding) Special Account Act 2015 commences.	30 June 2015		
3. Schedule 1,	The later of:			
item 2	(a) immediately after the commencement of section 8 of the <i>Fuel Indexation (Road Funding) Special Account Act 2015</i> ; and			
	(b) immediately after the commencement of Schedule 1 to the <i>Acts and Instruments</i> (Framework Reform) Act 2015.			
4. Schedule 1,	The later of:	1 July 2015		
items 3 and 4	(a) immediately after the commencement of section 9 of the <i>Fuel Indexation (Road Funding) Special Account Act 2015</i> ; and	(paragraph (b) applies)		
	(b) the commencement of the Energy Grants and Other Legislation Amendment (Ethanol and Biodiesel) Act 2015.			
	However, the provisions do not commence at all if the event mentioned in paragraph (b) does not occur.			
5. Schedule 2	10 November 2014.	10 November 2014		
6. Schedule 3	The day this Act receives the Royal Assent.	30 June 2015		

Note:

This table relates only to the provisions of this Act as originally enacted. It will not be amended to deal with any later amendments of

this Act.

(2) Any information in column 3 of the table is not part of this Act. Information may be inserted in this column, or information in it may be edited, in any published version of this Act.

3 Schedules

Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

Schedule 1—Consequential amendments for establishment of Fuel Indexation (Road Funding) special account

COAG Reform Fund Act 2008

1 At the end of subsection 5(2)

Add:

Note 7: An amount may be credited to the COAG Reform Fund under section 10 of the *Fuel Indexation (Road Funding) Special Account Act* 2015

Fuel Indexation (Road Funding) Special Account Act 2015

2 Subsection 8(3)

Omit "Legislative Instruments Act 2003", substitute "Legislation Act 2003".

3 Subparagraph 9(2)(b)(i)

Repeal the subparagraph.

4 Transitional provision

Despite the amendment made by item 3 of this Schedule:

- (a) the Fuel Indexation (Road Funding) Special Account Act 2015; and
- (b) any instruments in force under any of those Acts immediately before the commencement of this item;

continue to apply, at and after the commencement of this item, in relation to any provisional entitlement to a cleaner fuel grant that arose before 1 July 2015, as if that amendment had not happened.

Schedule 2—Consequential amendments for indexation

Excise Act 1901

1 After subsection 77H(2)

Insert:

Matters to be disregarded in determining whether same rate

- (2AA) For the purposes of paragraph (1)(a), in determining whether excise duty or a duty of Customs has been paid at the same rate on all the eligible goods and the other substances (if any), disregard:
 - (a) any indexation of rates under section 6A of the *Excise Tariff Act 1921*; and
 - (b) any indexation of rates under section 19 of the *Customs Tariff Act 1995*; and
 - (c) any changes of rates under the *Excise Tariff Act 1921* as a result of amendments of that Act by Part 1 of Schedule 1 to the *Excise Tariff Amendment (Fuel Indexation) Act 2015*; and
 - (d) the effect of sections 19AAB and 19AAC of the *Customs Tariff Act 1995*.

Schedule 3—Fuel tax

Fuel Tax Act 2006

1 After subsection 43-10(11)

Insert:

(11A) In determining the road user charge, the *Transport Minister must determine the rate to one decimal place of a cent for each litre of fuel.

2 Application

The amendment made by item 1 of this Schedule applies in relation to determinations under subsection 43-10(8) of the Fuel Tax Act 2006 (rate of road user charge) made on or after the commencement of this item.

[Minister's second reading speech made in— House of Representatives on 23 June 2015 *Senate on 24 June 2015*]

(123/15)