



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 <i>Fuel Indexation (Road Funding) Special Account Act 2015</i> commences.	30 June 2015
3. Schedule 1, item 2	The later of: (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 (Framework Reform) Act 2015</i> .	
4. Schedule 1, items 3 and 4	The later of: (a) immediately after the commencement of section 9 of the <i>Fuel Indexation (Road Funding) Special Account Act 2015</i> ; and (b) the commencement of the <i>Energy Grants and Other Legislation Amendment (Ethanol and Biodiesel) Act 2015</i> . However, the provisions do not commence at all if the event mentioned in paragraph (b) does not occur.	1 July 2015 (paragraph (b) applies)
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Note: This table relates only to the provisions of this Act as originally enacted.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Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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)
