



AUSTRALIAN CAPITAL TERRITORY

Gas Levy Act 1991

No. 83 of 1991

An Act to impose a levy in connection with the sale of gas

[Notified in ACT Gazette S155: 24 December 1991]

The Legislative Assembly for the Australian Capital Territory enacts as follows:

Short title

1. This Act may be cited as the *Gas Levy Act 1991*.

Incorporation of *Taxation (Administration) Act 1987*

2. The *Taxation (Administration) Act 1987* is incorporated and shall be read as one with this Act.

Interpretation

3. In this Act, unless the contrary intention appears—

“apparatus” includes any installation or appliance;

“authorised distributor” means—

- (a) the AGL Canberra Limited; or
- (b) any person for the time being authorised by or under an Act to supply or distribute gas by means of a gas reticulation system;

“gas” means—

- (a) a combustible gas capable of being used to supply lighting, heating or motive power, including a gas known as town gas, manufactured gas, natural gas, tempered natural gas, simulated natural gas, processed natural gas, methane gas or mine gas;
- (b) liquefied petroleum gas within the meaning of Australian Standard 1596-1589; or
- (c) a substance which is prescribed for the purposes of this definition;

“gas reticulation system” means a system comprised of pipes, fittings, apparatus and equipment that is used, or capable of being used, in connection with the manufacture, production, storage or supply of gas.

Administration

4. The Commissioner has the general administration of this Act.

Notice by authorised distributor

5. (1) Where a person, other than the AGL Canberra Limited, becomes an authorised distributor, that person shall, within 14 days, notify the Commissioner in writing of that fact.

(2) Where an authorised distributor ceases to carry on the business of supplying or distributing gas, the distributor shall, within 14 days, notify the Commissioner in writing of that fact.

Penalty: \$2,000.

Liability for gas levy

6. An authorised distributor is liable to pay to the Territory levy determined in accordance with this Act.

Levy payable

7. The levy payable by an authorised distributor is an amount equal to 1.75% of the gross revenue derived by the authorised distributor from the sale of gas during the immediately preceding calendar year, disregarding revenue from—

- (a) any gas sold by the authorised distributor for delivery outside the Territory; and
- (b) any gas sold to another authorised distributor.

Returns

8. (1) An authorised distributor shall, not later than 31 March in each year, lodge with the Commissioner a return in relation to the immediately preceding calendar year.

(2) A return shall be in writing, in a form approved by the Commissioner, and shall specify—

- (a) the quantity of gas sold by the authorised distributor during the immediately preceding calendar year; and
- (b) the gross revenue derived by the authorised distributor in respect of the sale of gas during that year.

Records

9. In addition to any records kept pursuant to section 96 of the *Taxation (Administration) Act 1987* an authorised distributor shall keep such records as are prescribed.

Penalty: \$2,000.

Cessation of operations by authorised distributor

10. (1) Where an authorised distributor ceases to carry on the business of supplying or distributing gas, the distributor—

- (a) is liable to pay to the Territory levy determined in accordance with this section; and
- (b) shall, within 14 days, lodge with the Commissioner—
 - (i) if a return has not been lodged in accordance with subsection 8 (1)—such a return; and
 - (ii) a return in relation to the period commencing on the preceding 1 January and ending at the expiration of the day on which the authorised distributor so ceased.

(2) Subsection 8 (2) applies in relation to a return referred to in subparagraph (1) (b) (ii) as if a reference in that subsection to the immediately preceding calendar year were a reference to the period referred to in that subparagraph.

(3) The levy payable by virtue of subsection (1) is the aggregate of—

- (a) any levy payable in accordance with section 7; and
- (b) an amount equal to the percentage referred to in section 7 of the gross revenue derived by the authorised distributor from the sale of gas during the period referred to in subparagraph (1) (b) (ii).

Regulations

11. The Executive may make regulations, not inconsistent with this Act, prescribing matters—

- (a) required or permitted by this Act to be prescribed; or
- (b) necessary or convenient to be prescribed for carrying out or giving effect to this Act.

Application

12. This Act applies in relation to levy payable in 1992 as if each reference to the immediately preceding calendar year were a reference to the period of 6 months commencing on 1 July 1991.

[Presentation speech made in Assembly on 5 December 1991]