



Fuel Sales Grants Act 2000

Act No. 59 of 2000 as amended

[Note: This Act was repealed by Act No. 73 of 2006 on 1 January 2007]

This compilation was prepared on 7 July 2006
taking into account amendments up to Act No. 73 of 2006

The text of any of those amendments not in force
on that date is appended in the Notes section

The operation of amendments that have been incorporated may be
affected by application provisions that are set out in the Notes section

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An Act to provide for grants for certain sales of fuels, and for related purposes

Part 1—Preliminary

1 Short title [see Note 1]

This Act may be cited as the *Fuel Sales Grants Act 2000*.

2 Commencement [see Note 1]

This Act commences on the day on which it receives the Royal Assent.

3 States and Territories are bound

This Act binds the Crown in right of each of the States, of the Australian Capital Territory, of the Northern Territory and of Norfolk Island. However, it does not make the Crown liable to be prosecuted for an offence.

4 Definitions

- (1) In this Act, unless the contrary intention appears:

eligible location has the meaning given by the regulations.

fuel means goods covered by:

- (a) gasoline or diesel classified to item 11 or 12 of the Schedule to the Excise Tariff for use as fuel otherwise than in aircraft; or
 - (b) gasoline or diesel that would be classified to item 11 or 12 of the Schedule to the Excise Tariff if it had been produced in Australia for use as fuel otherwise than in aircraft; or
 - (c) any other goods prescribed for the purposes of this definition.
- (2) An expression used in this Act that is also used in the *Product Grants and Benefits Administration Act 2000* has the same meaning as in that Act, unless the contrary intention appears.

Section 5

- (3) For the purposes of this Act:
- (a) the location at which a sale of fuel takes place is taken to be the location at which the purchaser takes possession of the fuel; and
 - (b) a sale of fuel is taken to have occurred when the purchaser takes possession of the fuel.

5 Commissioner of Taxation has general administration of this Act

The Commissioner has the general administration of this Act.

Part 2—Entitlement to fuel sales grants

6 Registration must precede a claim for fuel sales grant

- (1) Despite the other provisions of this Part, you are not entitled to a fuel sales grant unless you were registered for entitlement to fuel sales grants when you made a claim for payment of the fuel sales grant.

Note: You register for fuel sales grants under the *Product Grants and Benefits Administration Act 2000*.

- (2) For the purposes of subsection (1), if you make a claim:
 - (a) after, or at the same time as, you apply for registration; but
 - (b) before you are registered;the claim is taken to have been made immediately after you are registered.

7 Entitlement to fuel sales grants

You are entitled to a fuel sales grant for the sale of fuel where:

- (a) the sale is in an eligible location; and
- (b) the sale is to the end user of the fuel; and
- (c) the sale is after 30 June 2000 but before 1 July 2006.

8 Amount of fuel sales grant

- (1) If you are entitled to a fuel sales grant in respect of the sale of fuel during a payment period, the amount of the fuel sales grants for the payment period is worked out in accordance with the regulations.
- (2) To avoid doubt, the amount of a grant may be a nil amount.

9 Regulations

The Governor-General may make regulations 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.

Table of Acts**Notes to the *Fuel Sales Grants Act 2000*****Note 1**

The *Fuel Sales Grants Act 2000* as shown in this compilation comprises Act No. 59, 2000 amended as indicated in the Tables below.

Table of Acts

Act	Number and year	Date of Assent	Date of commencement	Application, saving or transitional provisions
<i>Fuel Sales Grants Act 2000</i>	59, 2000	19 June 2000	19 June 2000	
<i>Fuel Tax (Consequential and Transitional Provisions) Act 2006</i>	73, 2006	26 June 2006	Schedule 1 (item 1): 1 July 2006 Schedule 1 (item 8): 1 Jan 2007	—

Table of Amendments

Table of Amendments

ad. = added or inserted am. = amended rep. = repealed rs. = repealed and substituted

Provision affected	How affected
S. 7	am. No. 73, 2006
