

# **Product Grants and Benefits Administration Regulations 2000**

## **2000 No. 162**

### **EXPLANATORY STATEMENT**

#### **STATUTORY RULES 2000 NO. 162**

#### **Issued by authority of the Assistant Treasurer**

Product Grants and Benefits Administration Act 2000

Product Grants and Benefits Administration Regulations 2000

Section 60 of the Product Grants and Benefits Administration Act 2000 (the Act) provides that the Governor-General may make regulations for the purposes of the Act.

Subsection 9(5) of the Act provides for regulations to prescribe registration details. The regulations specify that the entity must notify the Commissioner within 28 days if it ceases to hold an ABN, ceases to operate any of its retail sites or ceases to carry on business as a fuel retailer (Regulation 6).

Section 42 of the Act gives to the Commissioner the power to obtain information and documents and provides for regulations to prescribe the scales of expenses to be allowed to persons attending as required by the Commissioner.

Subsection 49(2) of the Act provides for regulations to prescribe the form and manner of identity card to be issued by the Commissioner to officers authorised to access premises for the purposes of section 48 of the Act.

The Act is one of a package of three Acts that are required to implement the Fuel Sales Grants Scheme. The Act provides a standard administrative framework for grants and benefits to be administered by the Commissioner of Taxation, including the Fuel Sales Grants Scheme.

A person who wishes to apply for a grant or benefit is required to register with the Australian Taxation Office. The Act contains the record-keeping requirements for claimants and provides the compliance and enforcement measures for product and benefit schemes.

The purpose of the Regulations is to prescribe conditions the applicant entity must satisfy; registration details; expenses for attendance; and the form of identity cards for authorised officers.

The Regulations:

- (a) provide that for the purposes of the fuel sales grants scheme, the conditions for registration are that the entity is a person who carries on business as a fuel retailer, intends to sell fuel after 30 June 2000 in non-metropolitan and remote locations to end users, and intends to claim the grant (Regulation 5).
- (b) define the term fuel retailer and specify that end-users who sell fuel to employees, agents or associates are not eligible fuel retailers and are not

eligible to register for the grant (Regulation 4).

(c) specify that the matters or circumstances prescribed for the purposes of subsection 9(5) of the Act (a change of which requires the entity to notify the Commissioner within 28 days) are:

(i) the entity's holding of an ABN;

(ii) the entity's status as satisfying any prescribed conditions under paragraph 9(2)(c) of the Act;

(iii) the sites where the entity sells fuel; and

(iv) the entity's status as a fuel retailer (Regulation 6).

(d) specify that the scale of expenses to be allowed to persons who are required to attend before the Commissioner under section 42 is the scale set out in the *Taxation Administration Act 1976* (Regulation 7).

(e) specify the form of the identity card to be issued under section 49 by the Commissioner to an officer who is authorised under section 59 to exercise the access power under section 48 of the Act (regulation 8 and Schedule 1).

The regulations commenced on 1 July 2000.