



# Product Grants and Benefits Administration Regulations 2000

Statutory Rules 2000 No. 2

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I, WILLIAM PATRICK DEANE, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following Regulations under the *Product Grants and Benefits Administration Act 2000*.

Dated 21 JUN 2000 2000

**WILLIAM DEANE**  
Governor-General

By His Excellency's Command

C. R. KEMP  
Assistant Treasurer



# Product Grants and Benefits Administration Regulations 2000

Statutory Rules 2000 No. 1

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made under the

Product Grants and Benefits Administration Act 2000

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2000, 1

*Product Grants and Benefits Administration  
Regulations 2000*

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**1 Name of Regulations**

These Regulations are the *Product Grants and Benefits Administration Regulations 2000*.

**2 Commencement**

These Regulations commence on 1 July 2000.

**3 Definitions**

In these Regulations, unless the contrary intention appears:

*Act* means the *Product Grants and Benefits Administration Act 2000*.

*eligible location* has the meaning given by subsection 4 (1) of the *Fuel Sales Grants Act 2000*.

*fuel* has the meaning given by subsection 4 (1) of the *Fuel Sales Grants Act 2000*.

*fuel retailer* has the meaning given by regulation 4.

**4 Meaning of *fuel retailer***

- (1) A *fuel retailer* is an entity that:
  - (a) operates, as a franchisee, a retail fuel outlet selling fuel in an eligible location to the public; or
  - (b) owns and operates a retail fuel outlet selling to the public, in an eligible location, fuel that the entity owns; or
  - (c) owns fuel that the entity consigns by the entity to a retail fuel outlet that sells the fuel to the public in an eligible location; or
  - (d) makes retail sales, in an eligible location, of bulk or drummed fuel that the entity owns.
- (2) However, an end user of fuel is not a *fuel retailer* only because the end user:
  - (a) buys the fuel from a fuel retailer; and
  - (b) sells some of the fuel in an eligible location to:
    - (i) an employee of the end user; or

- (ii) an agent of the end user; or
- (iii) an entity that is otherwise related to the end user.

**5 Prescribed conditions — registration for fuel sales grants (Act s 9)**

For subsection 9 (3) of the Act, the following conditions are prescribed in relation to an application for registration for entitlement to a fuel sales grant:

- (a) the applicant must be a fuel retailer;
- (b) the applicant must intend to sell fuel that the applicant owns in eligible locations to end users after 30 June 2000;
- (c) the applicant must intend to claim a fuel grant in respect of the fuel sold by the applicant.

**6 Prescribed registration details (Act s 9)**

For subsection 9 (5) of the Act, the following matters or circumstances are prescribed:

- (a) the entity's holding of an ABN;
- (b) the entity's status as satisfying any prescribed conditions under paragraph 9 (2) (c) of the Act;
- (c) the sites where the entity sells fuel;
- (d) the entity's status as a fuel retailer.

**7 Scale of expenses — attendance before Commissioner (Act s 42)**

For subsection 42 (3) of the Act, the scale of expenses in Schedule 2 to the *Taxation Administration Regulations 1976* is prescribed.

**8 Form of identity cards — access to premises (Act s 49)**

For subsection 49 (2) of the Act, the form of identity card set out in Schedule 1 is prescribed.

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## Schedule 1      Form of identity cards

(regulation 8)

### Commonwealth of Australia

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

#### **Identification of authorised officer**

I, [the Commissioner of Taxation,]\*/  
[a delegate of the Commissioner of  
Taxation]\* hereby certify that

*[insert full name of authorised officer]*

an officer of the Australian Taxation  
Office whose photograph appears  
opposite, and signature appears below, is  
an authorised officer for the purposes of  
section 48 of the *Product Grants and*  
*Benefits Administration Act 2000*:

*(insert signature of authorised officer)*

.....  
Authorised officer

Dated.....

.....  
[Delegate of the]\* Commissioner  
of Taxation

Dated.....

The authorisation of the officer identified above ceases on *(insert date)*

*\*Omit if inapplicable.*

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**Note**

1. Made by the Governor-General on the *Commonwealth of Australia Gazette* on

21 June  
28 June  
2000, and notified in  
2000.