



PGPA Act Determination (Christmas Island Phosphate Mining Rehabilitation Special Account 2016) — Establishment

I, MATHIAS HUBERT PAUL CORMANN, Minister for Finance, make this determination.

MATHIAS HUBERT PAUL CORMANN
Minister for Finance

Dated: 23 / 08 / 2016

Part 1 - Establishment

1 Name

This instrument is the *PGPA Act Determination (Christmas Island Phosphate Mining Rehabilitation Special Account 2016) — Establishment*.

Note: All special account determinations and compilations are registered on the Federal Register of Legislation (FRL) kept under the *Legislation Act 2003*. See <http://www.legislation.gov.au>.

2 Commencement and effect

This instrument commences on the day provided for by paragraph 79(5)(a) of the *PGPA Act*.

Note 1: Subsection 79(5) of the *PGPA Act* provides that a special account determination comes into effect on the day immediately after the last day on which it could have been disallowed by the Parliament, or on a later day if specified in the determination.

Note 2: Subsection 50(1) of the *Legislation Act 2003* provides that a legislative instrument is repealed automatically on the first of 1 April or 1 October ten years after being registered on the FRL. Consistent with the *Legislation Act 2003*, this instrument ceases to have effect on 1 October 2026.

3 Authority

This instrument is made under subsection 78(1) of the *PGPA Act*.

4 Definitions

In this instrument, *PGPA Act* means the *Public Governance, Performance and Accountability Act 2013*.

5 Establishment

For the purposes of paragraph 78(1)(a) of the *PGPA Act*, a special account is established with the name ***Christmas Island Phosphate Mining Rehabilitation Special Account 2016*** (the special account).

6 Credits to the special account

For the purposes of paragraph 78(1)(b) of the *PGPA Act*, amounts equal to the following are allowed to be credited to the special account:

- (a) amounts received by the Commonwealth from other governments or persons for the purposes of the special account;
- (b) amounts received in the course of the performance of functions relating to the purposes of the special account;
- (c) amounts debited from the Christmas Island Phosphate Mining Rehabilitation Special Account, established by the *Financial Management and Accountability Determination 2006/11- Christmas Island Phosphate Mining Rehabilitation Special Account Establishment 2006*.

Note 1: The Appropriation Acts may provide that if any of the purposes of a special account are covered by an item in an Appropriation Act (whether or not the item refers to the special account), then amounts may be debited against the appropriation for that item and credited to the special account.

Note 2: Where an amount equal to an amount debited from a special account is repaid, the amount may be credited to the special account, refer to paragraph 74(1)(b) of the *PGPA Act* and subsection 27(5) of the *Public Governance, Performance and Accountability Rule 2014*.

7 Purposes of the special account

For the purposes of paragraph 78(1)(c) of the *PGPA Act*, amounts standing to the credit of the special account are allowed to be debited for the following purposes:

- (a) To make payments in relation to rehabilitating phosphate mine sites on Christmas Island in accordance with environmental management and rehabilitation plans;
- (b) to reduce the balance of the special account (and, therefore, the available appropriation) without making a real or notional payment;
- (c) to repay, as required by law, amounts that have been credited to the special account.

Note 1: Subsection 78(4) of the *PGPA Act* appropriates the Consolidated Revenue Fund for expenditure for the purposes of the special account up to the balance of the special account at the time of payment.

Note 2: An amount may be debited from the special account:

- (a) for the purpose of paragraph 7(b), to allow for the balance of the special account to be reduced, with no payment or credit available to another party, account or appropriation; or
- (b) where that amount has been incorrectly credited by virtue of a clerical mistake or exercise of a discretion based on a fundamental mistake of fact or law (legal advice on the mistaken fact or law should be obtained before an amount is debited on this basis).

8 Accountable authority

For the purposes of paragraph 78(1)(d) of the *PGPA Act*, the accountable authority responsible for the special account is the Secretary of the Department of Infrastructure and Regional Development.

Part 2 – Transitional Variation

Section 5 of the *Financial Management and Accountability Determination 2006/11 — Christmas Island Phosphate Mining Rehabilitation Special Account Establishment 2006* is varied by adding at the end:

; and (d) credit amounts to the *Christmas Island Phosphate Mining Rehabilitation Special Account 2016*.