



Queensland

Fuel Subsidy Act 1997

Reprinted as in force on 22 June 2009

Reprint No. 5B

This reprint is prepared by
the Office of the Queensland Parliamentary Counsel
Warning—This reprint is not an authorised copy

NOT FURTHER AMENDED
LAST REPRINT BEFORE REPEAL
See 2009 Act No. 22 s 20

Information about this reprint

This Act is reprinted as at 22 June 2009. The reprint shows the law as amended by all amendments that commenced on or before that day (Reprints Act 1992 s 5(c)).

The reprint includes a reference to the law by which each amendment was made—see list of legislation and list of annotations in endnotes. Also see list of legislation for any uncommenced amendments.

This page is specific to this reprint. See previous reprints for information about earlier changes made under the Reprints Act 1992. A table of reprints is included in the endnotes.

Also see endnotes for information about—

- **when provisions commenced**
- **editorial changes made in earlier reprints.**

Spelling

The spelling of certain words or phrases may be inconsistent in this reprint or with other reprints because of changes made in various editions of the Macquarie Dictionary (for example, in the dictionary, ‘lodgement’ has replaced ‘lodgment’). Variations of spelling will be updated in the next authorised reprint.

Dates shown on reprints

Reprints dated at last amendment All reprints produced on or after 1 July 2002, authorised (that is, hard copy) and unauthorised (that is, electronic), are dated as at the last date of amendment. Previously reprints were dated as at the date of publication. If an authorised reprint is dated earlier than an unauthorised version published before 1 July 2002, it means the legislation was not further amended and the reprint date is the commencement of the last amendment.

If the date of an authorised reprint is the same as the date shown for an unauthorised version previously published, it merely means that the unauthorised version was published before the authorised version. Also, any revised edition of the previously published unauthorised version will have the same date as that version.

Replacement reprint date If the date of an authorised reprint is the same as the date shown on another authorised reprint it means that one is the replacement of the other.



Queensland

Fuel Subsidy Act 1997

Contents

		Page
Chapter 1	Preliminary	
Part 1	Introduction	
1	Short title	9
2	Commencement	9
3	Definitions—the dictionary	9
4	Act binds all persons	9
Part 2	Basic concepts	
5	Meaning of bulk end user	10
6	Meaning of bulk end user fuel	10
7	Meaning of bulk end user quantity	10
8	Meaning of off-road purpose	11
9	Meaning of retailer	12
10	Meaning of retail fuel	12
11	Meaning of retail quantity for fuel	12
12	Meaning of net sale	13
13	Only 1 subsidy payable for fuel	13
14	Subsidy only for fuel	13
14A	Time at which fuel is used as bulk end user fuel	14
Chapter 2	Retailers	
Part 1	Subsidy scheme for licensed retailers	
15	Entitlement to subsidy	14
16	Sale of fuel by licensed retailers	14
17	Person may hold only 1 licence	15
Part 2	Subsidy entitlement	
Division 1	Provisional subsidies	
18	Paying provisional subsidy	15
19	Calculating provisional subsidy	16

20	When commissioner may change date for paying, or decide not to pay, provisional subsidy	17
21	Commissioner may require guarantee	18
Division 2	Claiming and paying subsidies	
22	When subsidies are claimed—provisional subsidy paid or payable	18
22A	When subsidies are claimed—no provisional subsidy payable	19
23	Paying subsidy	19
Division 3	Overpaid and underpaid provisional subsidy amounts	
24	Overpaid provisional subsidy amount	19
25	Underpaid provisional subsidy amount	20
Division 4	Licensed retailers' notices about operations as licensed retailers, or for retail sites	
26	Notice of ceasing operations as a retailer	21
27	Notice of ceasing to operate a retail site	21
28	Notice of starting to operate a further retail site	22
Part 3	Record keeping and returns	
29	Records to be kept	22
30	Return.	23
Part 4	Obligations of purchasers of diesel	
31	Purchaser's obligation to advise retailer of off-road purpose for diesel	23
32	Retail consumer's obligation to repay subsidy	24
32A	Purchaser must keep records.	24
Chapter 3	Bulk end users	
Part 1	Subsidy scheme for licensed bulk end users	
33	Entitlement to subsidy	25
34	Person may hold only 1 bulk end user licence	25
Part 2	Subsidy entitlement	
Division 1	Provisional subsidy payments	
Subdivision 1	Preliminary	
34A	Application of div 1	26
Subdivision 2	Provisional subsidies	
34B	Paying provisional subsidy	27
34C	Amount of provisional subsidy	27
Subdivision 3	Claiming and paying subsidies	
34D	Paying subsidy	28

Subdivision 4	Overpaid and underpaid provisional subsidy amounts	
34E	Overpaid provisional subsidy amount	28
34F	Underpaid provisional subsidy amount	29
Subdivision 5	Changing from provisional subsidy payments to subsidy payments in arrears	
34G	Commissioner may decide subsidy payments to be made in arrears	30
Subdivision 6	Notices about ceasing to use bulk end user fuel and ceasing and starting to use storage sites	
34H	Notice of ceasing to use bulk end user fuel	31
34I	Notice of ceasing to use a storage site	31
34J	Notice of starting to use a storage site	31
Division 2	Subsidy payments in arrears	
Subdivision 1	Preliminary	
35AA	Application of div 2	32
Subdivision 2	Claiming and paying subsidies	
35	When subsidies are claimed	32
36	Paying subsidies	33
Part 3	Record keeping and returns	
37	Records to be kept	34
38	Return.	35
Chapter 4	Licences for retailer and bulk end user subsidy schemes	
Part 1	Preliminary	
39	Application of ch 4	36
Part 2	Applications for, and issue of, licences	
40	Application for licence.	36
41	Consideration of application	36
42	Criteria for granting application	36
43	Decision on application	38
44	When licence becomes effective	38
45	Conditions of licence	38
46	Form of retailer's licence	38
47	Form of bulk end user's licence	39
Part 3	Cessation and cancellation of licences	
48	When licence ceases to have effect	39
49	Cancellation of licence	39
50	Procedure for cancellation	40
51	Immediate suspension pending formal cancellation procedure . .	40

52	Immediate suspension after charging with offence	41
Part 4	General provisions about licences	
53	Changing conditions of licence	42
54	Licensee must comply with licence conditions	43
55	Changing other provisions of licence	43
56	Licence not transferable	43
57	Duration of licence	43
Chapter 5	Enforcement and appeals	
Part 1	Investigation and enforcement	
Division 1	Authorised persons	
58	Functions of authorised person	43
59	Authorised person subject to commissioner's directions	44
60	Powers of authorised persons	44
61	Limitation on powers of authorised person.	44
Division 2	Appointment of authorised persons and other matters	
62	Appointment of authorised persons	44
63	Authorised person's appointment conditions	44
64	Authorised person's identity card	45
65	Display of authorised person's identity card	45
Division 3	Powers of authorised persons	
Subdivision 1	Power to enter places	
66	Power to enter places	46
Subdivision 2	Consents and warrants for entry	
67	Consent to entry	47
68	Evidence of consent	47
69	Application for warrant	48
70	Issue of warrant	48
71	Special warrants	49
72	Evidence about special warrants	50
Subdivision 3	General powers	
73	General powers after entering places	50
74	Failure to help authorised person	51
75	Failure to give information	52
Subdivision 4	Vehicles transporting fuel	
76	Stopping vehicle requiring fuel transport record	52
77	Exercise of authorised person's powers for vehicle	53

Subdivision 5	Power to seize evidence	
78	Seizing evidence	54
79	Securing seized things	55
80	Tampering with seized things	55
81	Powers to support seizure	55
82	Receipt for seized things	56
83	Forfeiture of seized things	56
84	Sale of seized fuel	57
85	Return of seized things	58
86	Access to seized things	59
Subdivision 6	Power to obtain information	
87	Power to require name and address	59
88	Failure to give name or address	59
89	Power to require information or production of documents	60
90	Failure to give information or produce document	60
91	Failure to certify copy of document	61
92	Power to require attendance of persons	61
93	Power to record giving of information	62
94	Failure to comply with requirement about attendance	62
Division 4	General enforcement matters	
95	Access to public records without fee	63
96	Forfeiture on conviction	63
97	Dealing with forfeited things	63
98	Notice of damage	64
99	Compensation	64
Division 5	General enforcement offences	
100	False or misleading statements	65
101	False, misleading or incomplete documents	65
102	Obstructing authorised persons	66
Part 2	Proceedings	
103	Responsibility for acts or omissions of representatives	66
104	Executive officers must ensure corporation complies with Act	67
105	Executive officers liable for payment of certain amounts	68
106	Evidentiary aids	68
107	Proceedings for offences	69
Part 3	Recovery of amounts, repayments and penalty amounts	
108	Commissioner may apply amounts payable under Act	69

109	Commissioner may register a charge to recover overpaid provisional subsidy	70
110	Commissioner may recover amounts from garnishee	70
111	Duration of garnishee notice	71
112	Effect of discharge of liability on garnishee notice	71
113	Effect of payment by garnishee	72
114	Person receiving subsidy without entitlement.	72
115	Penalty amounts to be alternative to prosecution.	73
Part 4	Reviews and appeals	
Division 1	Review of decisions	
116	Review of decisions	74
Division 2	Reviews and appeals under this Act	
Subdivision 1	Preliminary	
117	Definitions for div 2.	75
118	Failure to make decision taken to be decision	75
Subdivision 2	Internal review of decision	
119	Appeal process starts with internal review	76
120	Who may apply for review	76
121	Applying for review	76
122	Review decision	77
Subdivision 3	Appeals	
123	Who may appeal.	77
124	Court to which appeal may be made	77
125	Starting appeal	78
126	No stay of operations of decisions	78
127	Hearing procedures	78
128	Powers of court on appeal	79
129	Appeals only on questions of law	79
Chapter 6	Miscellaneous	
130	Delegation by commissioner	79
131	Approved forms	79
132	Transportation records for bulk transport of fuel.	79
132A	Estimated amounts.	80
133	No entitlement to subsidy if insufficient records	82
134	Form of records	82
135	Commissioner to give information notice for certain decisions. . .	83
136	Recovery of amounts owing to commissioner	83

137	Repayment of amount after review of decision to require payment	84
138	Interest on amounts owing to commissioner	84
138A	Commissioner's power to require information or documents	85
138B	False or misleading statements	85
139	False, misleading or incomplete documents given to commissioner	86
140	False, misleading or incomplete document entries	86
141	Confidentiality of information	87
141A	Refusal to disclose particular information.	88
142	Service of documents on commissioner.	88
143	Protecting officials from liability	89
144	Regulation-making power.	89
Chapter 7	Transitional provisions for GST and Related Matters Act 2000	
145	Person receiving reimbursement for surcharge	90
146	Continuation of rights and obligations under Act for particular sellers and purchasers of diesel.	90
Chapter 8	Transitional provisions for Fuel Subsidy Amendment Act 2000	
147	Record of stock on hand—bulk end users	91
148	Record of stock on hand—retailers	91
149	Continuation of rights and obligations under Act for particular sellers and purchasers of fuel	92
150	Claims by bulk end users	92
151	No retrospective criminal liability	92
152	Paying start-up allowance	93
153	Retailer's licence not effective before 1 December 2000	93
154	Continuation of rights and obligations under Act for particular sellers and purchasers of fuel	93
Chapter 9	Transitional provisions for Revenue and Other Legislation Amendment Act 2002	
155	Application of ch 3, pt 2, div 1	94
156	Provisional subsidy for 2001–02 financial year	94
157	Reviews and appeals	95
158	No retrospective criminal liability	95
Schedule 1	Decisions subject to review and appeal	96
Schedule 2	Dictionary	98

Endnotes

1	Index to endnotes	103
2	Date to which amendments incorporated	103
3	Key	104
4	Table of reprints	104
5	Tables in earlier reprints	105
6	List of legislation	105
7	List of annotations	107
8	List of forms notified or published in the gazette	123
9	Tables of renumbered provisions	124
10	Information about retrospectivity	132

Fuel Subsidy Act 1997

[as amended by all amendments that commenced on or before 22 June 2009]

An Act about providing subsidies for fuel

Chapter 1 Preliminary

Part 1 Introduction

1 Short title

This Act may be cited as the *Fuel Subsidy Act 1997*.

2 Commencement

This Act commences, or is taken to have commenced, on 1 November 1997.

3 Definitions—the dictionary

The dictionary in schedule 2 defines particular words used in this Act.

4 Act binds all persons

This Act binds all persons, including the State, and, so far as the legislative power of the Parliament permits, the Commonwealth and the other States.

Part 2 Basic concepts

5 Meaning of *bulk end user*

- (1) A person is a *bulk end user* to the extent the person uses bulk end user fuel.
- (2) If fuel is delivered directly into the running tank of a vehicle or equipment used by a person's associate under section 6(3)(b), the associate is not a *bulk end user* for the fuel.

6 Meaning of *bulk end user fuel*

- (1) Fuel is *bulk end user fuel* if it is fuel, other than diesel that is used for an off-road purpose, that is—
 - (a) purchased by a person other than as retail fuel; and
 - (b) delivered, under subsection (3)—
 - (i) from a storage site of the person stated in the person's bulk end user licence; or
 - (ii) in Queensland by a distributor.
- (2) Subsection (1)(b) applies to the extent the delivery is made in a bulk end user quantity.
- (3) The fuel must be delivered—
 - (a) directly into the running tank of a vehicle or equipment used by the person, and for operating the vehicle or equipment; or
 - (b) as part of the person's enterprise, directly into the running tank of a vehicle or equipment used by the person's associate, whether or not by way of sale, and for operating the vehicle or equipment.

7 Meaning of *bulk end user quantity*

- (1) The *bulk end user quantity* for bulk end user fuel is not more than 2000L or, if another quantity is prescribed under a regulation for the fuel, the other quantity.
- (2) Also, fuel delivered from a storage site to the running tank of a vehicle or equipment in a day is not a bulk end user quantity

to the extent that it is more than the quantity mentioned in subsection (1).

- (3) In addition, fuel delivered by a distributor to the running tank of a vehicle or equipment in a day is not a bulk end user quantity to the extent that it is more than the quantity mentioned in subsection (1).

8 Meaning of *off-road purpose*

- (1) An *off-road purpose*, for diesel, means a purpose other than—
- (a) to propel a diesel engine road vehicle on—
 - (i) a public road; or
 - (ii) another road if the purpose is merely to enable the vehicle to access a public road and is incidental to gaining access to the public road; or
 - (b) a purpose that is merely incidental to a purpose mentioned in paragraph (a).
- (2) For chapter 2, an *off-road purpose* does not include a private or domestic purpose.
- (3) However, diesel used for a private or domestic purpose is used for an *off-road purpose* if—
- (a) it is purchased from a retailer; and
 - (b) either—
 - (i) before 1 July 2003, a rebate applied in relation to the diesel under the Commonwealth diesel fuel rebate scheme established under the *Customs Act 1901* (Cwlth) and *Excise Act 1901* (Cwlth); or
 - (ii) on or after the day the *Revenue Legislation Amendment Act 2004*, section 35, commences, the purchaser is entitled to an energy grant in relation to the diesel under the energy grants (credits) scheme established under the *Energy Grants (Credits) Scheme Act 2003* (Cwlth).

9 Meaning of *retailer*

- (1) A person is a *retailer*—
 - (a) to the extent the person sells fuel owned by the person to the public from, or through, a fixed site in Queensland, unless the person is taken not to be a retailer under subsection (2)(b); or
 - (b) if the person is taken to be a retailer under subsection (2)(a).
- (2) A regulation may prescribe the circumstances in which—
 - (a) a person other than the owner of fuel is taken to be the retailer for the fuel; or
 - (b) a retailer of fuel is taken not to be a retailer for the fuel.

10 Meaning of *retail fuel*

- (1) Fuel sold by a retailer from a retail site, to the extent it is sold in retail quantities, is *retail fuel*.
- (2) However, for chapter 2, the term does not include—
 - (a) diesel for which the retailer is given advice under section 31; or
 - (b) diesel sold from a marine site, unless the diesel is delivered by the retailer directly into the running tank of a registered recreational ship under the *Transport Operations (Marine Safety) Act 1994*—
 - (i) on which a current registration number under that Act is displayed; and
 - (ii) to which a current registration label under that Act is fixed.

11 Meaning of *retail quantity* for fuel

- (1) The *retail quantity* for retail fuel is not more than 2000L or, if another quantity is prescribed under a regulation for the fuel, the other quantity.
- (2) However, a quantity of fuel is not a retail quantity unless it is delivered by a metered pump into—

- (a) the running tank of a vehicle; or
 - (b) a container that is empty when the delivery starts.
- (3) Also, a quantity of fuel delivered by a retailer from a retail site to a person in a day is not a retail quantity to the extent that it is more than the quantity mentioned in subsection (1).

12 Meaning of *net sale*

A *net sale* is a sale of fuel made under section 16(1).

13 Only 1 subsidy payable for fuel

- (1) For an amount of fuel, only 1 subsidy is payable whether under this Act or a corresponding law.
- (2) If a person receives a subsidy under this Act for the sale of fuel and the person also receives a subsidy for the fuel under a corresponding law in relation to the fuel, the commissioner may require the person to refund the subsidy received under this Act.
- (3) The requirement must be made by an information notice for the decision given to the licensee.
- (4) Within 7 days after receiving the notice, the person must pay the amount to the commissioner.
- (5) At the end of the 7 days, the amount is a debt owing to the commissioner.

14 Subsidy only for fuel

- (1) A subsidy may be claimed under this Act only for fuel.
- (2) If fuel has been mingled with other material, the subsidy can only be claimed for the volume of fuel in the mixture.
- (3) For this Act, goods cease to be fuel if—
 - (a) mingled with other material and the resultant product is not ordinarily used as fuel; or
 - (b) otherwise dealt with and the resultant product is not fuel.

14A Time at which fuel is used as bulk end user fuel

- (1) This section applies to fuel that is used as bulk end user fuel.
- (2) The time at which the fuel is used as bulk end user fuel is taken to be the time it is delivered into the running tank of a vehicle or equipment as provided under section 6(3).

Chapter 2 Retailers

Part 1 Subsidy scheme for licensed retailers

15 Entitlement to subsidy

- (1) Retailers are, under this chapter, entitled to a subsidy for fuel purchased, and sold as retail fuel under section 16(1)—
 - (a) after 30 November 2000 but before 1 July 2009; and
 - (b) while the retailer is a licensed retailer.
- (2) However, if a claim for a subsidy for fuel is not made within 2 years after the fuel was sold as retail fuel, the entitlement to the subsidy ends.

16 Sale of fuel by licensed retailers

- (1) A licensed retailer who sells retail fuel to a retail consumer must not recover (directly or indirectly) from the consumer the part of the sale price that is an amount equal to the subsidy benefit for the sale other than by making a claim under this chapter.

Maximum penalty—200 penalty units.

- (2) If a sale of fuel by a licensed retailer in a retail quantity is not a sale of retail fuel or if, under a single sale, part of the sale was a sale of retail fuel, the retailer must give the purchaser a record of the sale stating—
 - (a) the total quantity of fuel sold; and

(b) the quantity of fuel that was not sold as a net sale.

Maximum penalty—100 penalty units.

(3) Subsection (2) does not apply to the sale of diesel by a licensed retailer from a marine site.

(4) If a sale of diesel by a licensed retailer from a marine site is a sale of retail fuel, the retailer must give the purchaser a record of the sale stating that fact.

Maximum penalty—100 penalty units.

17 Person may hold only 1 licence

(1) A person may hold only 1 retailer's licence.

(2) The licence applies to each of the retailer's retail sites stated in the licence.

Part 2 Subsidy entitlement

Division 1 Provisional subsidies

18 Paying provisional subsidy

(1) The commissioner must—

(a) at least 5 days before the beginning of each month, pay to each licensed retailer the provisional subsidy to which the retailer is entitled for the month; and

(b) give the retailer a written statement showing how the provisional subsidy was calculated and, if section 25 or 108 applies, the basis for the amount paid.

(2) However, for the first month in which the person is a licensed retailer, the commissioner must pay the provisional subsidy and give the statement as soon as practicable after granting the licence.

(3) For this section, a licensed retailer includes a person to whom a retailer's licence has been issued but is not yet effective.

- (4) To remove any doubt, it is declared that no licensed retailer is entitled to a provisional subsidy for a month starting on or after 1 July 2009.

19 Calculating provisional subsidy

- (1) The provisional subsidy for a licensed retailer for a month is—
- (a) if paragraph (b) does not apply—one-twelfth (the *amount*) of the anticipated annual subsidy under subsection (3) or (4); or
 - (b) if the person is a licensed retailer for only part of the month—the proportion of the amount equalling the proportion of the month for which the person is a licensed retailer.
- (2) However, the provisional subsidy for a licensed retailer for each July and August after the licence is effective is the provisional subsidy under subsection (1) for the retailer for the previous June.
- (3) The anticipated annual subsidy for a licensed retailer for a financial year in which the person is a licensed retailer is the quantity of retail fuel sold by the retailer in the previous financial year adjusted by the indexation factor then multiplied by the current subsidy rate.
- (4) However, the commissioner may decide the anticipated annual subsidy if—
- (a) the commissioner is not satisfied the anticipated annual subsidy calculated under subsection (3) accurately reflects the subsidy to which the retailer is likely to be entitled for the financial year; or
 - (b) the anticipated annual subsidy can not properly be calculated under subsection (3); or
 - (c) the commissioner is not satisfied the anticipated annual subsidy decided under paragraph (a) or (b), or previously decided under this paragraph, accurately reflects the subsidy to which the retailer is likely to be entitled for the financial year.

- (5) In making a decision under subsection (4), the commissioner must have regard to the following—
 - (a) retail sites acquired or disposed of by the retailer during or after the previous financial year;
 - (b) the proportion of the previous financial year in which the person was a retailer;
 - (c) the quantity of retail fuel reasonably expected to be sold by the retailer in the financial year;
 - (d) any other matter the commissioner considers relevant.
- (6) A licensed retailer may, in the approved form, ask the commissioner to decide the anticipated annual subsidy for the retailer.
- (7) A licensed retailer may make a request under subsection (6) more than once in a financial year.
- (8) If the commissioner decides the anticipated annual subsidy for a retailer on the commissioner's own initiative under subsection (4), or does not decide the anticipated annual subsidy as requested by a retailer under subsection (6), the commissioner must give the retailer an information notice about the decision.

20 When commissioner may change date for paying, or decide not to pay, provisional subsidy

- (1) This section applies if the commissioner reasonably believes a licensed retailer—
 - (a) has not complied with, or is likely not to comply with, a condition of the retailer's licence; or
 - (b) may not be entitled to a subsidy for a month; or
 - (c) may not operate as a licensed retailer for the whole of a month.
- (2) Despite section 18, the commissioner may decide—
 - (a) a different date for paying a provisional subsidy to the retailer; or
 - (b) not to pay a provisional subsidy to the retailer.

- (3) If the commissioner makes a decision under subsection (2)(a), because the retailer has not complied with licence conditions, the commissioner is not required to decide a date until the commissioner is satisfied the retailer has complied with the conditions.
- (4) The commissioner must give the licensed retailer an information notice about the commissioner's decision under subsection (2).

21 Commissioner may require guarantee

- (1) The commissioner may require a licensed retailer to give the commissioner a written guarantee from another person before the commissioner pays a provisional subsidy to the retailer.
- (2) The requirement must be made by information notice.
- (3) The guarantee must be for the amount, in the form and provided in the way, stated in the notice.
- (4) However, the commissioner may require the guarantee only if the commissioner is satisfied it is necessary to protect the integrity of the fuel subsidy arrangements under this Act.
- (5) The commissioner does not have to pay the retailer a provisional subsidy until the guarantee is given.
- (6) This section applies despite section 18.

Division 2 Claiming and paying subsidies

22 When subsidies are claimed—provisional subsidy paid or payable

- (1) For each month for which a provisional subsidy is paid or payable, a licensed retailer must lodge with the commissioner under subsection (2) a claim, in the approved form, for the retailer's subsidy.

Maximum penalty—200 penalty units.

- (2) The claim must be lodged—
 - (a) within 14 days after the end of each month; or

- (b) by the day stated in a notice given under subsection (3).
- (3) The commissioner may, by written notice, require the retailer to lodge claims other than under subsection (2)(a) if, under section 20, the commissioner decides a different date for paying a provisional subsidy to the retailer.
- (4) If the commissioner makes a decision under subsection (3), the commissioner must give the retailer an information notice about the decision.

22A When subsidies are claimed—no provisional subsidy payable

If, under section 20(2)(b), the commissioner decides not to pay a provisional subsidy to a licensed retailer for a month, the retailer may lodge with the commissioner a claim, in the approved form, for the subsidy to which the retailer is entitled for the month.

23 Paying subsidy

- (1) After receiving a claim by a licensed retailer for a month, the commissioner must pay to the retailer the subsidy to which the commissioner is satisfied the retailer is entitled less any provisional subsidy paid to the retailer for the month.
- (2) If a retailer does not lodge a claim as required under section 22, the commissioner may decide the subsidy to which the retailer is entitled as if the retailer had lodged the claim.

Division 3 Overpaid and underpaid provisional subsidy amounts

24 Overpaid provisional subsidy amount

- (1) If the provisional subsidy paid to a licensed retailer for a month is more than the retailer's subsidy for the month, the amount of the difference (the *amount*) is payable by the retailer to the commissioner when the next provisional subsidy payment is made to the retailer.

- (2) However, the commissioner may, by written notice, require the retailer to pay the amount to the commissioner if—
 - (a) the commissioner reasonably believes another provisional subsidy will not be paid to the retailer; or
 - (b) under section 20(2), the commissioner has made a decision for the next provisional subsidy for the retailer.
- (3) The person must pay the amount to the commissioner in the reasonable time stated in the notice.
- (4) An amount not paid as required under subsection (1) or (3) is a debt owing to the commissioner.

25 Underpaid provisional subsidy amount

- (1) If the provisional subsidy paid to a licensed retailer for a month is less than the retailer's subsidy for the month, the commissioner does not have to pay the amount of the difference until making the next provisional subsidy payment to the retailer.
- (2) However, if the commissioner reasonably believes another provisional subsidy will not be paid to the retailer, the amount is payable by the commissioner within a reasonable time.
- (3) Also, if the commissioner reasonably believes the licensed retailer has not complied with the licence conditions, the commissioner is not required to pay the amount until the commissioner is satisfied the retailer has complied with the conditions.
- (4) If the commissioner makes a decision under subsection (3), the commissioner must give the licensed retailer an information notice about the decision.

Division 4 Licensed retailers' notices about operations as licensed retailers, or for retail sites

26 Notice of ceasing operations as a retailer

- (1) A person who ceases, or intends to cease, operating as a retailer before 1 July 2009 must give the commissioner written notice, under this section, stating when the person ceased, or intends to cease, operating as a retailer.

Maximum penalty—200 penalty units.

- (2) The notice must be in the approved form and given—
- (a) on or before the 21st day of the month in which the person ceases, or intends to cease, operating as a retailer; or
 - (b) if the person lodges the person's final claim under division 2 on an earlier day—the earlier day.

27 Notice of ceasing to operate a retail site

- (1) A licensed retailer who ceases, or intends to cease, operating a particular retail site stated in the retailer's licence before 1 July 2009 must give the commissioner written notice, under this section, stating when the retailer ceased, or intends to cease, operating the site.

Maximum penalty—200 penalty units.

- (2) The notice must be in the approved form and given—
- (a) on or before the 21st day of the month in which the licensed retailer ceases, or intends to cease, operating the site; or
 - (b) if the retailer first lodges a claim under division 2 on an earlier day after starting to operate the site—the earlier day.

28 Notice of starting to operate a further retail site

- (1) A licensed retailer who starts operating a retail site not stated on the retailer's licence, must give the commissioner a written notice, under this section, stating when the retailer started operating the site.

Maximum penalty—100 penalty units.

- (2) The notice must be in the approved form and given when the licensed retailer next lodges a claim under division 2.

Part 3 Record keeping and returns**29 Records to be kept**

- (1) A licensed retailer must keep records as required under this section.

Maximum penalty—100 penalty units.

- (2) The records must include the following details for each sale of fuel by the person as a retailer—

- (a) details of the price charged per litre and the basis for calculating the price;
- (b) the address of the retail site from, or through, which the fuel was sold;
- (c) the date of the sale;
- (d) the type of fuel sold;
- (e) the quantity sold;
- (f) if the fuel is retail fuel delivered from a marine site into the running tank of a registered recreational ship—the ship's registration number;
- (g) another matter prescribed under a regulation.

- (3) The records must include the following details for each purchase of fuel by the person as a retailer—

- (a) the date of the purchase;

- (b) the type of fuel purchased;
 - (c) the quantity purchased;
 - (d) the seller's name and address;
 - (e) the price paid per litre;
 - (f) the place of delivery;
 - (g) another matter prescribed under a regulation.
- (4) The records must include daily records of the stock of fuel on hand and the time when the stock was determined.
- (5) The person, whether or not the person ceases to be a licensed retailer, must keep each record for 5 years after it is made.

30 Return

- (1) A person who was a licensed retailer for a financial year or part of a financial year, must lodge a return, under this section, with the commissioner.

Maximum penalty—100 penalty units.

- (2) The return must be in the approved form and lodged before 1 August in the next financial year or a later date advised by the commissioner.

Part 4 Obligations of purchasers of diesel

31 Purchaser's obligation to advise retailer of off-road purpose for diesel

- (1) Before a person buys diesel in a retail quantity from a licensed retailer for an off-road purpose, the person must advise the retailer of the quantity that is to be used for an off-road purpose.

Maximum penalty—100 penalty units.

- (2) However, subsection (1) does not apply if the person buys the diesel from a marine site.

32 Retail consumer's obligation to repay subsidy

- (1) A retail consumer who purchases diesel under a sale made under section 16(1) and uses it for an off-road purpose must repay to the commissioner the amount of the subsidy for the sale within 7 days after the end of the month in which it is used.
- (2) At the end of the 7 days, the amount is a debt owing to the commissioner.
- (3) Subsection (1) applies to the extent the fuel is used for an off-road purpose.

32A Purchaser must keep records

- (1) This section applies to a person who buys diesel in a retail quantity from a licensed retailer and uses any amount of it for an off-road purpose.
- (2) The person must keep, for at least 5 years from the day of purchase, the records required under this section relating to the diesel.

Maximum penalty—100 penalty units.

- (3) The person must keep—
 - (a) any record of the sale given to the person by the licensed retailer under section 16(2); and
 - (b) records that enable the amount of the diesel used for an off-road purpose to be ascertained.
- (4) If the commissioner gives the person a written notice requiring stated records to be kept for subsection (3)(b), the person must keep those records, unless the person has a reasonable excuse.
- (5) The commissioner may include a matter in a notice given under subsection (4) by including it in a document accompanying the notice.

Example—

A notice under subsection (4) may be accompanied by a practice direction issued by the commissioner.

Chapter 3 Bulk end users

Part 1 Subsidy scheme for licensed bulk end users

33 Entitlement to subsidy

- (1) Bulk end users are, under this chapter, entitled to a subsidy for fuel purchased, and used as bulk end user fuel—
 - (a) after 30 September 2000 but before 1 July 2009; and

Note—

See section 14A in relation to the time at which bulk end user fuel is taken to be used.

- (b) while the user is a licensed bulk end user.
- (2) However, if a claim for a subsidy for fuel is not made within 2 years after the fuel was used as bulk end user fuel, the entitlement to the subsidy ends.

34 Person may hold only 1 bulk end user licence

- (1) A person may hold only 1 bulk end user licence.
- (2) The licence applies—
 - (a) to each of the user's storage sites stated in the licence; and
 - (b) for each delivery of fuel by a distributor into the running tank of a vehicle or equipment used by the user.

Part 2 Subsidy entitlement

Division 1 Provisional subsidy payments

Subdivision 1 Preliminary

34A Application of div 1

- (1) This division applies for a financial year to a licensed bulk end user who—
 - (a) held a bulk end user's licence that was in force for the whole of the previous financial year; and
 - (b) lodged 1 or more claims for the subsidy to which the user is entitled as a bulk end user for the whole of the previous financial year; and
 - (c) is entitled to a subsidy as a bulk end user for the previous financial year of not more than the amount prescribed under a regulation (the *prescribed subsidy amount*); and
 - (d) under section 38, lodged a return for the previous financial year; and
 - (e) the commissioner is satisfied intends to continue to use bulk end user fuel for the whole of the financial year.
- (2) Also, the commissioner may decide this division applies for a financial year to a licensed bulk end user if—
 - (a) lodgment of a return mentioned in section 38 for the previous financial year is made after the date required under the section; and
 - (b) this division would otherwise apply to the user.
- (3) However, the commissioner may decide this division does not apply to a licensed bulk end user if the commissioner reasonably believes the user has not complied with the licence conditions.
- (4) Also, this division does not apply for a financial year to a licensed bulk end user if, before 1 September in the year, the

user gives written notice to the commissioner asking for subsidy payments to be made under division 2.

- (5) If the commissioner makes a decision under subsection (3), the commissioner must give the licensed bulk end user an information notice about the decision.

Subdivision 2 Provisional subsidies

34B Paying provisional subsidy

- (1) The commissioner must—
 - (a) pay to the bulk end user the provisional subsidy to which the user is entitled for the financial year less any subsidy paid under division 2 for the year; and
 - (b) give the user a written statement showing how the provisional subsidy was calculated and, if section 34F or 108 applies, the basis for the amount paid.
- (2) Payment of the provisional subsidy must be made by—
 - (a) if, under section 34A(2), the commissioner decides this division applies to the user, the later of the following—
 - (i) as soon as practicable after making the decision;
 - (ii) 1 October in the financial year; or
 - (b) if paragraph (a) does not apply—1 October in the financial year.

34C Amount of provisional subsidy

- (1) The provisional subsidy for the bulk end user for the financial year is the user's subsidy for the previous financial year.
- (2) However, if the commissioner is not satisfied the user's subsidy for the previous financial year accurately reflects the subsidy to which the user is likely to be entitled for the financial year, the commissioner may decide the provisional subsidy.
- (3) The amount decided under subsection (2) must not be more than the prescribed subsidy amount.

- (4) In making the decision, the commissioner must have regard to the following—
 - (a) storage sites acquired or disposed of by the user during or after the previous financial year;
 - (b) the quantity of bulk end user fuel reasonably expected to be used by the user in the financial year;
 - (c) any other matter the commissioner considers relevant.
- (5) If the commissioner makes a decision under subsection (2), the commissioner must give the user an information notice about the decision.

Subdivision 3 Claiming and paying subsidies

34D Paying subsidy

- (1) After lodgment of the bulk end user's return under section 38 for the financial year, the commissioner must pay to the user the subsidy to which the commissioner is satisfied the user is entitled less the provisional subsidy paid to the user for the year.
- (2) If the user does not lodge the return as required under section 38, the commissioner may decide the subsidy to which the user is entitled as if the user had lodged the return.
- (3) If the commissioner makes a decision under subsection (2), the commissioner must give the user an information notice about the decision.

Subdivision 4 Overpaid and underpaid provisional subsidy amounts

34E Overpaid provisional subsidy amount

- (1) If the provisional subsidy paid to the bulk end user for the financial year is more than the user's subsidy for the year, the amount of the difference (the *amount*) is payable by the user to the commissioner when the next provisional subsidy payment is made to the user.

- (2) However, the commissioner may, by written notice, require the user to pay the amount to the commissioner if the commissioner reasonably believes a provisional subsidy will not be paid to the user for the next financial year.
- (3) The person must pay the amount to the commissioner in the reasonable time stated in the notice.
- (4) An amount not paid as required under subsection (1) or (3) is a debt owing to the commissioner.

34F Underpaid provisional subsidy amount

- (1) If the provisional subsidy paid to the bulk end user for a financial year is less than the user's subsidy for the year, the commissioner does not have to pay the amount of the difference (the *amount*) until making the next provisional subsidy payment to the user.
- (2) However, if the commissioner reasonably believes a provisional subsidy will not be paid to the user for the next financial year, the amount is payable by the commissioner before the end of the month after the month in which the user lodges an annual return for the financial year for which the provisional subsidy was paid.
- (3) Also, if the commissioner reasonably believes the user has not complied with the user's licence conditions, the commissioner is not required to pay the amount until the commissioner is satisfied the user has complied with the conditions.
- (4) If the commissioner makes a decision under subsection (3), the commissioner must give the user an information notice about the decision.

Subdivision 5 Changing from provisional subsidy payments to subsidy payments in arrears

34G Commissioner may decide subsidy payments to be made in arrears

- (1) The commissioner may decide this division ceases to apply to the bulk end user for the financial year if—
 - (a) at any time after a provisional subsidy is paid to the user for the year, the subsidy to which the commissioner is satisfied the user is entitled for the year exceeds the provisional subsidy paid; and
 - (b) the commissioner is satisfied the subsidy to which the user is entitled for the year will significantly exceed the provisional subsidy; and
 - (c) by written notice dated after 30 September in the financial year given to the commissioner, the user asks for subsidy payments to be made under division 2; and
 - (d) under division 2, the user lodges a claim for the user's subsidy for the period (the *relevant period*)—
 - (i) if subparagraph (ii) does not apply—starting on 1 July in the year and ending on the last day of the month before the date of the notice; or
 - (ii) if the user has previously lodged a claim under division 2 for a period in the year—starting on the day after the end of the period for which the previous claim has been lodged and ending on the last day of the month before the date of the notice.
- (2) If, under subsection (1), the commissioner decides this division ceases to apply to the user for the financial year—
 - (a) the relevant period is a claim period for section 35 for which a subsidy is payable to the user; and
 - (b) the commissioner must, under section 36, pay the subsidy for the period less the provisional subsidy paid to the user; and

- (c) claim periods for the user after the relevant period are determined under section 35.
- (3) If, under subsection (1), the commissioner decides this division does not cease to apply to the user for the financial year, the commissioner must give the user an information notice about the decision.

Subdivision 6 Notices about ceasing to use bulk end user fuel and ceasing and starting to use storage sites

34H Notice of ceasing to use bulk end user fuel

- (1) A person who ceases using bulk end user fuel must give the commissioner written notice, under this section, stating when the person ceased using bulk end user fuel.
Maximum penalty—200 penalty units.
- (2) The notice must be in the approved form and given within 1 month after the person ceased using bulk end user fuel.

34I Notice of ceasing to use a storage site

- (1) A licensed bulk end user who ceases using a particular storage site stated in the user's licence, must give the commissioner written notice, under this section, stating when the user ceased using the site.
Maximum penalty—200 penalty units.
- (2) The notice must be in the approved form and given within 1 month after the person ceased using the storage site.

34J Notice of starting to use a storage site

- (1) A licensed bulk end user who starts using a storage site not stated in the user's licence, must give the commissioner written notice, under this section, stating when the user started using the site.
Maximum penalty—40 penalty units.

- (2) The notice must be in the approved form and given at the earlier of the following—
 - (a) the user's next lodgment of an annual return under section 38;
 - (b) the user's lodgment of a claim under division 2.¹

Division 2 Subsidy payments in arrears

Subdivision 1 Preliminary

35AA Application of div 2

This division applies for a financial year to a licensed bulk end user to whom division 1 does not apply or ceases to apply because of a decision under section 34G(1).

Subdivision 2 Claiming and paying subsidies

35 When subsidies are claimed

- (1) A licensed bulk end user may lodge with the commissioner a claim in the approved form for the subsidy to which the user is entitled for each claim period.
- (2) The claim period is 3 months or, if another period is decided by the commissioner under this section, the other period.
- (3) The commissioner may decide a claim period for which a subsidy is payable to a licensed bulk end user—
 - (a) on the commissioner's own initiative; or
 - (b) on application, in the approved form, by the user.
- (4) The commissioner may decide a claim period of less than 3 months only if—
 - (a) the commissioner reasonably believes—

¹ See section 34G(1)(d).

- (i) the amount of bulk end user fuel likely to be used in conducting the enterprise in the next 12 months will be at least the amount prescribed under a regulation or, if an amount is not prescribed, at least 300000L; or
 - (ii) the costs of financing for the fuel arising from payment of a subsidy for a 3 month claim period is likely to cause the user significant financial hardship; or
 - (iii) it is necessary for the claim period to end at the end of a financial year; or
- (b) the user is of a class prescribed under a regulation.
- (5) If, on the commissioner's own initiative, the commissioner decides the claim period for a bulk end user at more than 3 months, or decides to refuse a bulk end user's application made under subsection (3)(b), the commissioner must give the user an information notice for the decision.
- (6) If the commissioner decides a claim period at less than 3 months for a licensed bulk end user, the fee prescribed under a regulation is payable by the user—
- (a) for each claim period; and
 - (b) when the subsidy for the claim period is paid to the user.

36 Paying subsidies

- (1) This section applies if a licensed bulk end user lodges a claim for a subsidy for a claim period with the commissioner under section 35.
- (2) The commissioner must pay to the licensed bulk end user the subsidy to which the commissioner is satisfied the user is entitled for the claim period.
- (3) The commissioner is not required to pay the subsidy before the 21st day of the month after the end of the claim period.
- (4) Also, if the commissioner reasonably believes the licensed bulk end user has not complied with the licence conditions, the commissioner is not required to pay the subsidy until the

commissioner is satisfied the user has complied with the conditions.

- (5) If the commissioner decides the licensed bulk end user has not complied with the licence conditions, the commissioner must give the user an information notice for the decision.

Part 3 Record keeping and returns

37 Records to be kept

- (1) A licensed bulk end user must keep records as required under this section.

Maximum penalty—100 penalty units.

- (2) The records must include the following details for each purchase of fuel, other than retail fuel, by the person—
- (a) the date the fuel was purchased;
 - (b) the quantity and type purchased;
 - (c) the seller's name and address;
 - (d) the price paid per litre;
 - (e) the place of delivery;
 - (f) another matter prescribed under a regulation.
- (3) Also, the records must include the following details—
- (a) for each storage site stated in the user's licence—the stock of fuel on hand at the end of each month;
 - (b) for diesel not purchased as retail fuel—the way it is used;
 - (c) the vehicles and equipment to which bulk end user fuel is delivered;
 - (d) another matter prescribed under a regulation.
- (4) The person, whether or not the person ceases to be a licensed bulk end user, must keep each record for 5 years after it is made.

38 Return

- (1) Subsection (2) applies to a person who—
 - (a) was a licensed bulk end user for a financial year or part of a financial year; and
 - (b) either—
 - (i) during the financial year, lodged a claim for a subsidy for fuel used as bulk end user fuel during the financial year; or
 - (ii) received a provisional subsidy for the year.
- (2) The person must lodge a return in the approved form with the commissioner—
 - (a) if paragraph (b) does not apply—before 1 September in the next financial year or the later date advised by the commissioner; or
 - (b) if the person is required to give notice under section 34H—within the reasonable time stated in a written notice given by the commissioner to the person.

Maximum penalty—100 penalty units.

- (3) Subsection (4) applies to a person who—
 - (a) was a licensed bulk end user for a financial year, or part of a financial year, (the *earlier year*); and
 - (b) was a licensed bulk end user for whom part 2, division 2, applied for the earlier year; and
 - (c) did not, during the earlier year, lodge a claim for a subsidy for fuel used during the earlier year; and
 - (d) during a later financial year (the *later year*), lodged a claim for a subsidy for fuel used during the earlier year.
- (4) The person must lodge a return in the approved form with the commissioner for the earlier year before 1 September in the financial year after the later year or the later date advised by the commissioner.

Maximum penalty—100 penalty units.

Chapter 4 Licences for retailer and bulk end user subsidy schemes

Part 1 Preliminary

39 Application of ch 4

This chapter applies for a licence for the subsidy schemes under chapters 2 and 3.

Part 2 Applications for, and issue of, licences

40 Application for licence

- (1) An application by a retailer for a licence under this chapter (a *retailer's licence*) or by a bulk end user for a licence under this chapter (a *bulk end user's licence*) must be made to the commissioner in the approved form.
- (2) The commissioner may, by written notice given to the applicant, require the applicant to give the commissioner further information that is necessary and reasonable to help the commissioner decide the application.

41 Consideration of application

The commissioner must consider the application and either grant, or refuse to grant, the application.

42 Criteria for granting application

- (1) The commissioner may grant the application only if the commissioner is satisfied the applicant is a fit and proper person and—

Fuel Subsidy Act 1997

- (a) for a retailer's licence—sells retail fuel or will, before 1 July 2009, sell retail fuel; or
 - (b) for a bulk end user's licence—uses bulk end user fuel.
- (2) In deciding whether or not a person is a fit and proper person, the commissioner may have regard to the following matters—
- (a) whether or not the person is likely to breach a licence condition;
 - (b) whether the person has been convicted of an offence under this Act, other than an offence for which the rehabilitation period has expired and not been revived under the *Criminal Law (Rehabilitation of Offenders) Act 1986*;
 - (c) whether the person has previously been refused a licence or has had a licence suspended or cancelled;
 - (d) whether the person is affected by bankruptcy action;
 - (e) whether the person is an externally administered body corporate;
 - (f) if the applicant is a corporation—whether a related body corporate of the applicant, or an executive officer of the applicant or a related body corporate of the applicant, is a person mentioned in paragraphs (a) to (c);
 - (g) whether the person or, if the applicant is a corporation, an executive officer of the corporation or of a related body corporate, is ordinarily accustomed to acting under the direction of a person mentioned in paragraphs (a) to (c).
- (3) For subsection (2)(d), a person is affected by bankruptcy action if the person—
- (a) is bankrupt; or
 - (b) has compounded with creditors; or
 - (c) has otherwise taken, or applied to take, advantage of any law about bankruptcy.

43 Decision on application

- (1) If the commissioner decides to grant the application, the commissioner must issue a licence and give a copy of it to the licensee.
- (2) If, under section 45(b), the commissioner decides to impose conditions on the licence, the commissioner must give the licensee an information notice for the decision.
- (3) If the commissioner decides to refuse to grant the application, the commissioner must give the applicant an information notice for the decision.

44 When licence becomes effective

- (1) A licence becomes effective on the day the commissioner is satisfied—
 - (a) for a retailer's licence—the retailer started, or will start, selling retail fuel; or
 - (b) for a bulk end user's licence—the bulk end user started using bulk end user fuel.
- (2) The effective day must be stated in the licence.
- (3) If the effective day is not the day stated in the application for the licence, the commissioner must give the licensee an information notice for the decision.

45 Conditions of licence

A licence is subject to the following conditions—

- (a) the licensee must comply with this Act;
- (b) other reasonable conditions—
 - (i) the commissioner considers appropriate to give effect to this Act; and
 - (ii) stated in the licence.

46 Form of retailer's licence

A retailer's licence must state the following particulars—

- (a) the licensee's name;
- (b) the date the licence becomes effective;
- (c) each retail site for the licence;
- (d) the licence number;
- (e) the licence conditions.

47 Form of bulk end user's licence

A bulk end user's licence must state the following particulars—

- (a) the licensee's name;
- (b) the date the licence becomes effective;
- (c) each storage site for the licence;
- (d) the licence number;
- (e) the licence conditions;
- (f) the claim periods for subsidies.

Part 3 Cessation and cancellation of licences

48 When licence ceases to have effect

- (1) A retailer's licence ceases to have effect when the holder of the licence ceases to sell retail fuel.
- (2) A bulk end user's licence ceases to have effect when the holder of the licence ceases to use bulk end user fuel.

49 Cancellation of licence

Each of the following is a ground for cancelling a licence—

- (a) the commissioner reasonably believes that if the licensee were to apply now for a licence the application would be refused;

- (b) the licensee has contravened a condition of the licence;
- (c) the licence was issued because of a materially false or misleading representation or declaration;
- (d) the licensee failed to pay an amount under this Act to the commissioner when it was payable.

50 Procedure for cancellation

- (1) If the commissioner believes a ground exists to cancel a licence (the *proposed action*), the commissioner must give the holder of the licence written notice—
 - (a) stating the proposed action; and
 - (b) stating the ground for the proposed action; and
 - (c) outlining the facts and circumstances forming the basis for the commissioner's belief; and
 - (d) inviting the holder to show in writing, within a stated reasonable time of at least 28 days, why the proposed action should not be taken.
- (2) If, after considering all written representations made within the stated time, the commissioner still considers a ground to take the proposed action exists, the commissioner may cancel the licence.
- (3) The commissioner must immediately give the licensee an information notice for the decision to cancel the licence.
- (4) The cancellation takes effect on the later of—
 - (a) the day when the information notice is given to the licensee; or
 - (b) the day of effect stated in the information notice.

51 Immediate suspension pending formal cancellation procedure

- (1) This section applies if the commissioner believes—
 - (a) a ground exists to cancel a licence; and
 - (b) it is necessary to immediately suspend the licence until the formal cancellation procedure is undertaken because

an activity of the licensee has jeopardised, or if continued, could jeopardise, the integrity of the fuel subsidy arrangements established under this Act.

- (2) The commissioner may immediately suspend the licence.
- (3) The suspension takes effect immediately an information notice for the decision is given to the holder of the licence.
- (4) If, within 14 days after the commissioner suspends the licence, the commissioner gives a notice under section 50(1), the immediate suspension of the licence lasts until the first of the following happens—
 - (a) the commissioner cancels the immediate suspension;
 - (b) a decision to cancel the licence takes effect;
 - (c) a decision is made not to cancel the licence.
- (5) However, if the notice under section 50(1) is not given within the 14 days, the immediate suspension lapses at the end of the time unless the commissioner has already cancelled the immediate suspension.
- (6) While the licence is suspended it is taken to be cancelled.

52 Immediate suspension after charging with offence

- (1) This section applies if—
 - (a) the holder of a licence is charged with an offence against this Act; and
 - (b) the commissioner believes it is necessary immediately to suspend the licence to protect the integrity of the fuel subsidy arrangements established under this Act while the charge is dealt with.
- (2) The commissioner may immediately suspend the licence.
- (3) The suspension takes effect immediately an information notice for the decision is given to the holder of the licence.
- (4) The immediate suspension of the licence lasts until the first of the following happens—
 - (a) the commissioner cancels the immediate suspension;

- (b) proceedings (including appeals) about the offence end and result in the holder being found not guilty of the offence;
 - (c) proceedings (including appeals) about the offence end and result in the holder being found guilty of the offence, and 14 days elapse without the commissioner taking action to cancel the licence;
 - (d) proceedings against the holder of a licence for the offence end otherwise than because of the holder being found guilty, or not guilty, of the offence.
- (5) While the licence is suspended it is taken to be cancelled.

Part 4 General provisions about licences

53 Changing conditions of licence

- (1) The commissioner may decide to change the conditions of a licence if the commissioner considers it is necessary or desirable to make the change to give effect to this Act.
- (2) Subsection (1) does not apply to the condition mentioned in section 45(a).
- (3) If the commissioner decides to change the conditions of a licence, the commissioner must give the licensee an information notice for the decision and a copy of the amended licence.
- (4) A change of conditions takes effect when the information notice is given to the licensee and does not depend on a copy of the amended licence being given to the licensee.
- (5) The power of the commissioner under subsection (1) includes the power to add conditions.

54 Licensee must comply with licence conditions

The holder of a licence must comply with the conditions of the licence.

Maximum penalty—200 penalty units.

55 Changing other provisions of licence

If the commissioner is given notice by a licensee that the licensee ceases, or starts, to operate a retail or storage site, the commissioner must amend the licence to give effect to the notice and give a copy of the amended licence to the licensee.

56 Licence not transferable

A licence can not be transferred.

57 Duration of licence

A licence continues in force until it ceases to have effect or is cancelled under this chapter.

Chapter 5 Enforcement and appeals**Part 1 Investigation and enforcement****Division 1 Authorised persons****58 Functions of authorised person**

An authorised person has the function of conducting investigations and inspections to monitor and enforce compliance with this Act.

59 Authorised person subject to commissioner's directions

An authorised person is subject to the commissioner's directions in exercising powers of an authorised person.

60 Powers of authorised persons

For this Act, an authorised person has the powers given to the person under this Act.

61 Limitation on powers of authorised person

The powers of an authorised person may be limited—

- (a) under a regulation; or
- (b) under a condition of appointment; or
- (c) by written notice given by the commissioner to the authorised person.

Division 2 Appointment of authorised persons and other matters**62 Appointment of authorised persons**

The commissioner may appoint as an authorised person a person whom the commissioner is satisfied is an appropriately qualified officer or employee of the department or an appropriately qualified officer of another State or the Commonwealth.

63 Authorised person's appointment conditions

- (1) An authorised person holds office on the conditions stated in the instrument of appointment.
- (2) An authorised person—
 - (a) if the appointment provides for a term of appointment—ceases holding office at the end of the term; and

- (b) may resign by signed notice given to the commissioner; and
 - (c) if the conditions of appointment provide—ceases holding office as an authorised person on ceasing to hold another office stated in the appointment conditions (the *main office*).
- (3) However, an authorised person who is an officer of the public service of the State may not resign from the office of authorised person (the *secondary office*) if a term of the authorised person's employment to the main office requires the authorised person to hold the secondary office.

64 Authorised person's identity card

- (1) The commissioner must give an identity card to each authorised person.
- (2) The identity card must—
 - (a) contain a recent photograph of the authorised person; and
 - (b) be signed by the authorised person; and
 - (c) identify the person as an authorised person for this Act; and
 - (d) include an expiry date; and
 - (e) be signed by the commissioner or by a person acting under the authority of the commissioner.
- (3) A person who ceases to be an authorised person must return the person's identity card to the commissioner within 7 days after the person ceases to be an authorised person, unless the person has a reasonable excuse.

Maximum penalty—40 penalty units.

65 Display of authorised person's identity card

- (1) An authorised person may exercise a power in relation to someone else (the *other person*) only if the authorised person—

- (a) first produces the authorised person's identity card for the other person's inspection; or
 - (b) has the identity card displayed so it is clearly visible to the other person.
- (2) However, if for any reason it is not practicable to comply with subsection (1) before exercising the power, the authorised person must produce the identity card for the other person's inspection at the first reasonable opportunity.

Division 3 Powers of authorised persons

Subdivision 1 Power to enter places

66 Power to enter places

- (1) An authorised person may enter a place if—
- (a) its occupier consents to the entry; or
 - (b) it is a public place and the entry is made when it is open to the public; or
 - (c) it is a place used for conducting an enterprise and the entry is made when—
 - (i) the enterprise is being conducted; or
 - (ii) the place is otherwise open for entry; or
 - (d) the entry is authorised by a warrant.
- (2) For the purpose of asking the occupier of a place for consent to enter, an authorised person may, without the occupier's consent or a warrant—
- (a) enter land around the place to an extent that is reasonable to contact the occupier; or
 - (b) enter part of the place the authorised person reasonably considers members of the public ordinarily are allowed to enter when they wish to contact the occupier.

- (3) For subsection (1)(c), a place used for conducting an enterprise does not include a part of the place where a person resides.

Subdivision 2 Consents and warrants for entry

67 Consent to entry

- (1) This section applies if an authorised person intends to ask an occupier of a place to consent to the authorised person or another authorised person entering the place.²
- (2) Before asking for the consent, the authorised person must tell the occupier—
- (a) the purpose of the entry; and
 - (b) that the occupier is not required to consent.
- (3) If the consent is given, the authorised person may ask the occupier to sign an acknowledgment of the consent (a *consent acknowledgment*).
- (4) The acknowledgment must state—
- (a) the occupier was told—
 - (i) the purpose of the entry; and
 - (ii) that the occupier is not required to consent; and
 - (b) the purpose of the entry; and
 - (c) the occupier gives the authorised person consent to enter the place and exercise powers under this part; and
 - (d) the time and date the consent was given.
- (5) If the occupier signs a consent acknowledgment, the authorised person must promptly give a copy to the occupier.

68 Evidence of consent

- (1) Subsection (2) applies if—

² This section does not apply if entry is authorised by section 66(1)(b) to (d).

- (a) an issue arises in a court proceeding whether the occupier of a place consented to an authorised person entering the place under this part; and
 - (b) a consent acknowledgment is not produced in evidence for the entry; and
 - (c) it is not proved the occupier consented to the entry.
- (2) The court may presume the occupier did not consent.

69 Application for warrant

- (1) An authorised person may apply to a magistrate for a warrant for a place.
- (2) The application must be sworn and state the grounds on which the warrant is sought.
- (3) The magistrate may refuse to consider the application until the authorised person gives the magistrate all the information the magistrate requires about the application in the way the magistrate requires.

Example—

The magistrate may require additional information supporting the application to be given by statutory declaration.

70 Issue of warrant

- (1) The magistrate may issue a warrant only if the magistrate is satisfied—
 - (a) there are reasonable grounds for suspecting—
 - (i) there is a particular thing or activity (the *evidence*) that may provide evidence of an offence against this Act; and
 - (ii) the evidence is at the place, or, within the next 7 days, may be at the place; or
 - (b) the warrant is needed to allow the authorised person to enter the place for monitoring or enforcing compliance with this Act.
- (2) The warrant must state—

- (a) that a stated authorised person may, with necessary and reasonable help and force, enter the place and exercise the authorised person's powers under this part; and
- (b) the purpose for which the warrant is issued; and
- (c) the hours of the day or night when the place may be entered; and
- (d) the date, within 14 days after the warrant's issue, the warrant ends.

71 **Special warrants**

- (1) An authorised person may apply for a warrant (a *special warrant*) by phone, fax, radio or another form of communication if the authorised person considers it necessary because of—
 - (a) urgent circumstances; or
 - (b) other special circumstances, including, for example, the authorised person's remote location.
- (2) Before applying for the warrant, the authorised person must prepare an application stating the grounds on which the warrant is sought.
- (3) The authorised person may apply for the warrant before the application is sworn.
- (4) After issuing the warrant, the magistrate must promptly fax a copy to the authorised person if it is reasonably practicable to fax the copy.
- (5) If it is not reasonably practicable to fax a copy to the authorised person—
 - (a) the magistrate must tell the authorised person—
 - (i) what the terms of the warrant are; and
 - (ii) the date and time the warrant was issued; and
 - (b) the authorised person must complete a form of warrant (a *warrant form*) and write on it—
 - (i) the magistrate's name; and

- (ii) the date and time the magistrate issued the warrant; and
 - (iii) the terms of the warrant.
- (6) The facsimile warrant, or the warrant form properly completed by the authorised person, authorises the entry and the exercise of the other powers stated in the warrant issued by the magistrate.
- (7) The authorised person must, at the first reasonable opportunity, send to the magistrate—
 - (a) the sworn application; and
 - (b) if the authorised person completed a warrant form—the completed warrant form.
- (8) On receiving the documents, the magistrate must attach them to the warrant.

72 Evidence about special warrants

- (1) Subsection (2) applies if—
 - (a) an issue arises in a court proceeding whether a power exercised by an authorised person was not authorised by a special warrant; and
 - (b) the warrant is not produced in evidence.
- (2) The court must presume the exercise of the power was not authorised by a special warrant, unless the contrary is proved.

Subdivision 3 General powers

73 General powers after entering places

- (1) This section applies to an authorised person who enters a place.
- (2) However, if an authorised person enters a place to get the occupier's consent to enter premises, this section applies to the authorised person only if the consent is given or the entry is otherwise authorised.

- (3) For monitoring or enforcing compliance with this Act, the authorised person may—
- (a) search any part of the place; or
 - (b) inspect, measure, test, photograph or film any part of the place or anything at the place; or
 - (c) take a thing, or a sample of or from a thing, at the place for analysis or testing; or
 - (d) copy a document at the place; or
 - (e) access, electronically or in another way, a system used at the place; or
 - (f) take into or onto the place any persons, equipment and materials the authorised person reasonably requires for exercising a power under this part; or
 - (g) require the occupier of the place, or a person at the place, to give the authorised person reasonable help, including the use of facilities, to exercise the authorised person's powers under paragraphs (a) to (f); or
- Example of facilities—*
- a photocopier for copying a document
- (h) require the occupier of the place, or a person at the place, to give the authorised person information to help the authorised person ascertain whether this Act is being complied with.
- (4) When making a requirement mentioned in subsection (3)(g) or (h), the authorised person must warn the person it is an offence to fail to comply with the requirement, unless the person has a reasonable excuse.

74 Failure to help authorised person

- (1) A person required to give reasonable help, including the use of facilities, under section 73(3)(g) must comply with the requirement, unless the person has a reasonable excuse.

Maximum penalty—100 penalty units.

- (2) If the requirement is to be complied with by the person giving information, or producing a document, it is not a reasonable

excuse for the person to fail to give the information, or produce the document, because giving the information, or producing the document, might tend to incriminate the person.

- (3) However, evidence of, or evidence directly or indirectly derived from, the information or document that might tend to incriminate the person is not admissible in evidence against the person in a civil or criminal proceeding, other than a proceeding for an offence about the falsity of the information or document.

75 Failure to give information

- (1) A person of whom a requirement is made under section 73(3)(h) must comply with the requirement, unless the person has a reasonable excuse.

Maximum penalty—100 penalty units.

- (2) It is not a reasonable excuse for the person to fail to comply with the requirement because giving the information might tend to incriminate the person.
- (3) However, evidence of, or evidence directly or indirectly derived from, the information that might tend to incriminate the person is not admissible in evidence against the person in a civil or criminal proceeding, other than a proceeding for an offence about the falsity of the information.

Subdivision 4 Vehicles transporting fuel

76 Stopping vehicle requiring fuel transport record

- (1) This section applies if an authorised person suspects on reasonable grounds, or is aware, that—
 - (a) fuel is being transported on a vehicle; and
 - (b) the driver of the vehicle is required under this Act to carry a fuel transport record for the fuel.
- (2) For exercising the authorised person's powers under this part, the person may—

Fuel Subsidy Act 1997

- (a) if the vehicle is moving—ask or signal the driver of the vehicle to stop the vehicle; and
 - (b) whether or not the vehicle is moving—ask the driver to drive the vehicle to a convenient place within a reasonable distance to allow the authorised person to exercise the person’s powers under this part.
- (3) The driver must comply with the authorised person’s request or signal unless the driver has a reasonable excuse for not complying.

Maximum penalty—100 penalty units.

- (4) If the vehicle is stopped, the authorised person may direct the driver—
- (a) not to move the vehicle until the authorised person has exercised the authorised person’s powers under this Act; or
 - (b) to move the vehicle to, and keep it at, a stated reasonable place to allow the authorised person to exercise the authorised person’s powers under this Act.
- (5) The driver of the vehicle must comply with the authorised person’s direction under subsection (4) unless the driver has a reasonable excuse for not complying.

Maximum penalty—100 penalty units.

- (6) For the application of section 89, a requirement of the authorised person for the driver to produce the fuel transport record immediately is taken to be a requirement for the production of the record at a reasonable time and in a reasonable way.

77 Exercise of authorised person’s powers for vehicle

- (1) This section applies if—
- (a) the driver of a vehicle is required under this Act to carry a fuel transport record; and
 - (b) under section 89, an authorised person requires the driver to produce the fuel transport record to the authorised person for inspection; and

- (c) either of the following happens—
 - (i) the driver does not comply with the requirement;
 - (ii) the driver produces a document purporting to be a fuel transport record for inspection, but the authorised person suspects on reasonable grounds that the document does not comply with the requirements of this Act for a fuel transport record.
- (2) For the exercise by the authorised person of the authorised person's powers under this part, the place where the vehicle is stopped is taken to be a place the authorised person has entered lawfully under this part.
- (3) To avoid doubt, it is declared that—
 - (a) for the exercise of the authorised person's powers under this part in relation to a place, the place includes any part of the vehicle and anything being transported on the vehicle; and
 - (b) for the exercise of the authorised person's power to seize a thing under this part, a thing that may be seized may include either or both of the following—
 - (i) fuel being transported on the vehicle;
 - (ii) the vehicle.

Subdivision 5 Power to seize evidence

78 Seizing evidence

An authorised person who enters a place under this part may seize—

- (a) the evidence for which a warrant was issued; or
- (b) a thing the authorised person reasonably believes—
 - (i) to be evidence of an offence against this Act; or
 - (ii) to have been used to commit an offence against this Act or to be the subject of an offence against this Act (whether or not the thing is also evidence of the offence); or

- (iii) it is necessary to seize, in order to prevent the thing from being used to commit an offence against this Act.

79 Securing seized things

Having seized a thing, an authorised person may—

- (a) move the thing from the place where it was seized (the *place of seizure*); or
- (b) leave the thing at the place of seizure but take reasonable action to restrict access to it.

Examples of restricting access to a thing—

- 1 sealing a thing and marking it to show access to it is restricted
- 2 sealing the entrance to a room where the seized thing is situated and marking it to show access to it is restricted

80 Tampering with seized things

If an authorised person restricts access to a seized thing, a person must not tamper, or attempt to tamper, with the thing, or something restricting access to the thing, without an authorised person's approval.

Maximum penalty—100 penalty units.

81 Powers to support seizure

- (1) To enable a thing to be seized, an authorised person may require the person in control of it—
 - (a) to take it to a stated reasonable place by a stated reasonable time; and
 - (b) if necessary, to remain in control of it at the stated place for a reasonable time.
- (2) The requirement—
 - (a) must be made by written notice; or

- (b) if for any reason it is not practicable to give the notice, may be made orally and confirmed by written notice as soon as practicable.
- (3) A person of whom a requirement is made must comply with the requirement, unless the person has a reasonable excuse.
Maximum penalty—100 penalty units.
- (4) A further requirement may be made under this section about the same thing if it is necessary and reasonable to make the further requirement.

82 Receipt for seized things

- (1) As soon as practicable after an authorised person seizes a thing, the authorised person must give a receipt for it to the person from whom it was seized.
- (2) However, if for any reason it is not practicable to comply with subsection (1), the authorised person must leave the receipt at the place of seizure in a conspicuous position and in a reasonably secure way.
- (3) The receipt must describe generally each thing seized and its condition.
- (4) This section does not apply to a thing if it is impracticable or would be unreasonable to give the receipt (given the thing's nature, condition and value).

83 Forfeiture of seized things

- (1) A seized thing is forfeited to the commissioner if the authorised person who seized the thing—
 - (a) can not find its owner, after making reasonable inquiries; or
 - (b) can not return it to its owner, after making reasonable efforts; or
 - (c) reasonably believes it is necessary to retain the thing to prevent it being used to commit an offence against this Act.
- (2) In applying subsection (1)—

- (a) subsection (1)(a) does not require the authorised person to make inquiries if it would be unreasonable to make inquiries to find the owner; and
 - (b) subsection (1)(b) does not require the authorised person to make efforts if it would be unreasonable to make efforts to return the thing to its owner.
- (3) If the authorised person decides to forfeit a thing under subsection (1)(c), the authorised person must promptly give the owner an information notice for the decision.
- (4) Subsection (3) does not apply if—
- (a) the authorised person can not find the owner, after making reasonable inquiries; or
 - (b) it is impracticable or would be unreasonable to give the notice.
- (5) Regard must be had to a thing's nature, condition and value—
- (a) in deciding—
 - (i) whether it is reasonable to make inquiries or efforts; and
 - (ii) if making inquiries or efforts—what inquiries or efforts are reasonable; or
 - (b) in deciding whether it would be unreasonable to give notice about a thing.
- (6) This section does not apply to fuel the commissioner sells under section 84.

84 Sale of seized fuel

- (1) This section applies to fuel if an authorised person seizes the fuel under this subdivision, and—
- (a) the authorised person reasonably believes that it is not practicable to return the fuel to the owner of the fuel, including, for example, because the fuel was seized to prevent it from being used to commit an offence against this Act; or
 - (b) the authorised person reasonably believes that it is not practicable for the commissioner to retain the fuel under

the commissioner's control until it can be returned to its owner, including, for example, because the fuel will evaporate or deteriorate.

- (2) The commissioner may sell the fuel and—
 - (a) account to the owner for the proceeds of the sale as soon as practicable; or
 - (b) if the authorised person reasonably believes the fuel was used to commit an offence or was the subject of an offence—retain the proceeds.
- (3) If the commissioner is required to account to the owner under subsection (2)(a), but the commissioner can not find the owner after making reasonable inquiries, or can not return the proceeds to the owner, after making reasonable efforts, the proceeds are forfeited to the commissioner.

85 Return of seized things

- (1) If a seized thing has not been forfeited, the authorised person must return it to its owner—
 - (a) at the end of 6 months; or
 - (b) if a proceeding for an offence involving the thing is started within 6 months—at the end of the proceeding and any appeal from the proceeding.
- (2) Despite subsection (1), unless the thing has been forfeited, the authorised person must promptly return a thing seized as evidence to its owner if the authorised person stops being satisfied its continued retention as evidence is necessary.
- (3) If proceeds for fuel seized have not been forfeited, the commissioner must return the proceeds to the owner of the proceeds—
 - (a) at the end of 6 months after the fuel was seized; or
 - (b) if a proceeding for an offence involving the fuel is started within 6 months after the fuel was seized—at the end of the proceeding and any appeal from the proceeding.

86 Access to seized things

- (1) Until a seized thing is forfeited or returned, an authorised person must allow its owner to inspect it and, if it is a document, to copy it.
- (2) Subsection (1) does not apply if it is impracticable or would be unreasonable to allow the inspection or copying.

Subdivision 6 Power to obtain information**87 Power to require name and address**

- (1) This section applies if—
 - (a) an authorised person finds a person committing an offence against this Act; or
 - (b) an authorised person finds a person in circumstances that lead, or has information that leads, the authorised person to reasonably suspect the person has just committed an offence against this Act.
- (2) The authorised person may require the person to state the person's name and residential address.
- (3) When making the requirement, the authorised person must warn the person it is an offence to fail to state the person's name or residential address, unless the person has a reasonable excuse.
- (4) The authorised person may require the person to give evidence of the correctness of the stated name or residential address if the authorised person reasonably suspects the stated name or address is false.
- (5) A requirement under subsection (2) or (4) is called a *personal details requirement*.

88 Failure to give name or address

- (1) A person of whom a personal details requirement is made must comply with the requirement, unless the person has a reasonable excuse.

Maximum penalty—100 penalty units.

- (2) A person does not commit an offence against subsection (1) if—
 - (a) the person was required to state the person's name and residential address by an authorised person who suspected the person had committed an offence against this Act; and
 - (b) the person is not proved to have committed the offence.

89 Power to require information or production of documents

- (1) An authorised person, by written notice given to a person, may require the person—
 - (a) to give to the authorised person, either orally or in writing, in the reasonable time and reasonable way stated in the notice, information in the person's knowledge about a matter stated in the notice; or
 - (b) to produce to the authorised person, in the reasonable time and reasonable way stated in the notice, a document about a matter stated in the notice that is in the person's possession or control.
- (2) The authorised person may keep the document to copy it.
- (3) If the authorised person copies the document, or an entry in the document, the authorised person may require the person responsible for keeping the document to certify the copy as a true copy of the document or entry.
- (4) The authorised person must return the document to the person as soon as practicable after copying it.
- (5) However, if a requirement (a *document certification requirement*) is made of a person under subsection (3), the authorised person may keep the document until the person complies with the requirement.

90 Failure to give information or produce document

- (1) A person of whom a requirement under section 89(1) is made must comply with the requirement, unless the person has a reasonable excuse.

Maximum penalty—100 penalty units.

- (2) It is not a reasonable excuse for the person to fail to comply with the requirement because giving the information, or producing the document, might tend to incriminate the person.
- (3) However, evidence of, or evidence directly or indirectly derived from, the information or document that might tend to incriminate the person is not admissible in evidence against the person in a civil or criminal proceeding, other than a proceeding for an offence about the falsity of the information or document.

91 Failure to certify copy of document

A person of whom a document certification requirement is made must comply with the requirement, unless the person has a reasonable excuse.

Maximum penalty—100 penalty units.

92 Power to require attendance of persons

- (1) An authorised person may, by written notice given to a person, require the person to attend before the authorised person to do either or both of the following—
 - (a) give information about a matter stated in the notice;
 - (b) produce a document about a matter stated in the notice.
- (2) The notice must state a reasonable time and place for the person's attendance.
- (3) The authorised person may require information given by the person to be given on oath or verified by statutory declaration.
- (4) When making the requirement, the authorised person must warn the person it is an offence to fail to comply with the requirement, unless the person has a reasonable excuse.
- (5) The person, other than a licensee or a representative of a licensee, to whom the requirement is made is entitled to expenses, at the rate prescribed under a regulation, for attending before the authorised person.
- (6) In subsection (5)—

licensee includes a former licensee.

93 Power to record giving of information

- (1) This section applies if a person is giving information to an authorised person under a requirement under section 92.
- (2) With the person's knowledge, a recording may be made, in the way the authorised person considers appropriate, of questions asked by the authorised person and answers given by the person.
- (3) If asked to do so by the person, the authorised person must give the person a copy of the recording.

94 Failure to comply with requirement about attendance

- (1) A person of whom a requirement is made under section 92 must not, unless the person has a reasonable excuse—
 - (a) fail to attend before the authorised person at the time and place stated in the notice imposing the requirement; or
 - (b) when attending before the authorised person—
 - (i) fail to comply with a requirement to give information or produce a document; or
 - (ii) state anything the person knows is false or misleading in a material particular.

Maximum penalty—100 penalty units.

- (2) It is not a reasonable excuse for the person to fail to comply with the requirement because giving the information or producing the document might tend to incriminate the person.
- (3) However, evidence of, or evidence directly or indirectly derived from, the information or document that might tend to incriminate the person is not admissible in evidence against the person in a civil or criminal proceeding, other than a proceeding for an offence about the falsity of the information or document.

Division 4 General enforcement matters

95 Access to public records without fee

An authorised person is not required to pay any fee to inspect or take copies of a record that is ordinarily open to inspection by members of the public.

96 Forfeiture on conviction

- (1) On the conviction of a person for an offence against this Act, the court may order the forfeiture to the commissioner of—
 - (a) anything used to commit the offence, including any proceeds, held by the commissioner, of the sale of fuel used to commit the offence; or
 - (b) anything else the subject of the offence, including any proceeds, held by the commissioner, of the sale of fuel the subject of the offence.
- (2) The court may make the order—
 - (a) whether or not the thing has been seized; and
 - (b) if the thing has been seized—whether or not the thing has been returned to its owner.
- (3) The court may make any order to enforce the forfeiture it considers appropriate.
- (4) This section does not limit the court's powers under the *Penalties and Sentences Act 1992* or another law.

97 Dealing with forfeited things

- (1) On the forfeiture of a thing (including the proceeds of the sale of fuel) to the commissioner, the thing becomes the commissioner's property and may be dealt with by the commissioner as the commissioner considers appropriate.
- (2) Without limiting subsection (1), the commissioner may destroy the thing.

98 Notice of damage

- (1) This section applies if—
 - (a) an authorised person damages property when exercising or purporting to exercise a power; or
 - (b) a person (the *other person*) acting under the direction of an authorised person damages property.
- (2) The authorised person must promptly give written notice of particulars of the damage to the person who appears to the authorised person to be the owner of the property.
- (3) If the authorised person believes the damage was caused by a latent defect in the property or circumstances beyond the authorised person's or other person's control, the authorised person may state it in the notice.
- (4) If, for any reason, it is impracticable to comply with subsection (2), the authorised person must leave the notice in a conspicuous position and in a reasonably secure way where the damage happened.
- (5) This section does not apply to damage the authorised person reasonably believes is trivial.
- (6) In this section—

owner, of property, includes the person in possession or control of it.

99 Compensation

- (1) A person may claim from the commissioner the cost of repairing or replacing property damaged because of the exercise or purported exercise of a power under any of the following subdivisions of division 3—
 - subdivision 1 (Power to enter places)
 - subdivision 3 (General powers)
 - subdivision 4 (Vehicles transporting fuel)
 - subdivision 5 (Power to seize evidence)
 - subdivision 6 (Power to obtain information).

- (2) The cost may be claimed and ordered to be paid in a proceeding—
 - (a) brought in a court with jurisdiction for the recovery of the amount claimed; or
 - (b) for an offence against this Act brought against the person claiming the amount.
- (3) A court may order an amount be paid only if it is satisfied it is just to make the order in the circumstances of the particular case.
- (4) A regulation may prescribe matters that may, or must, be taken into account by the court when considering whether it is just to make the order.

Division 5 General enforcement offences

100 False or misleading statements

- (1) A person must not state anything to an authorised person that the person knows is false or misleading in a material particular.

Maximum penalty—100 penalty units.

- (2) It is enough for a complaint for an offence against subsection (1) to state the statement made was ‘false or misleading’ to the person’s knowledge, without specifying which.
- (3) In this section—

false or misleading includes false or misleading because of the omission of a statement.

101 False, misleading or incomplete documents

- (1) A person must not give an authorised person a document containing information the person knows is false, misleading or incomplete in a material particular.

Maximum penalty—100 penalty units.

- (2) Subsection (1) does not apply to a person if the person, when giving the document—

- (a) tells the authorised person, to the best of the person's ability, how it is false, misleading or incomplete; and
 - (b) if the person has, or can reasonably obtain, the correct information—gives the correct information.
- (3) It is enough for a complaint against a person for an offence against subsection (1) to state that the document was false, misleading or incomplete to the person's knowledge.

102 Obstructing authorised persons

- (1) A person must not obstruct an authorised person in the exercise of a power, unless the person has a reasonable excuse for the obstruction.

Maximum penalty—100 penalty units.

- (2) If a person has obstructed an authorised person and the authorised person decides to proceed with the exercise of the power, the authorised person must warn the person that—
- (a) it is an offence to obstruct the authorised person, unless the person has a reasonable excuse; and
 - (b) the authorised person considers the person's conduct is an obstruction; and
 - (c) if the person continues to obstruct the authorised person, the authorised person may ask a police officer to help the authorised person exercise the power.

Part 2 Proceedings

103 Responsibility for acts or omissions of representatives

- (1) In this section—

representative means—

- (a) of a corporation—an executive officer, employee or agent of the corporation; or

(b) of an individual—an employee or agent of the individual.

state of mind of a person includes—

(a) the person's knowledge, intention, opinion, belief or purpose; and

(b) the person's reasons for the intention, opinion, belief or purpose.

(2) Subsections (3) and (4) apply in a proceeding for an offence against this Act.

(3) If it is relevant to prove a person's state of mind about a particular act or omission, it is enough to show—

(a) the act was done or omitted to be done by a representative of the person within the scope of the representative's actual or apparent authority; and

(b) the representative had the state of mind.

(4) An act done or omitted to be done for a person by a representative of the person within the scope of the representative's actual or apparent authority is taken to have been done or omitted to be done also by the person, unless the person proves the person could not, by the exercise of reasonable diligence, have prevented the act or omission.

104 Executive officers must ensure corporation complies with Act

(1) The executive officers of a corporation must ensure the corporation complies with this Act.

(2) If a corporation commits an offence against a provision of this Act, each of the corporation's executive officers also commits an offence, namely, the offence of failing to ensure that the corporation complies with the provision.

Maximum penalty for subsection (2)—the penalty for the contravention of the provision by an individual.

(3) Evidence that the corporation has been convicted of an offence against a provision of this Act is evidence that each of the executive officers committed the offence of failing to ensure that the corporation complies with the provision.

- (4) However, it is a defence for an executive officer to prove—
- (a) if the officer was in a position to influence the conduct of the corporation in relation to the offence—the officer exercised reasonable diligence to ensure the corporation complied with the provision; or
 - (b) the officer was not in a position to influence the conduct of the corporation in relation to the offence.

105 Executive officers liable for payment of certain amounts

- (1) If a corporation is liable to pay an overpaid amount, a penalty amount or an amount of interest to the commissioner, each of the corporation's executive officers are jointly and severally liable with the corporation and each other for the payment of the amount.
- (2) However, it is a defence in an action to recover the amount from an executive officer for the officer to prove—
- (a) if the officer was in a position to influence the conduct of the corporation in relation to the matter from which the liability to pay the amount arose—the officer exercised reasonable diligence to ensure the corporation did not become liable to pay the amount; or
 - (b) the officer was not in a position to influence the conduct of the corporation in relation to the matter.

106 Evidentiary aids

In a proceeding, a certificate purporting to be signed by the commissioner stating any of the following matters is evidence of the matter—

- (a) a stated document is a licence issued under this Act;
- (b) a stated document is a copy of a licence issued under this Act;
- (c) on a stated day, or during a stated period, a stated person was or was not the holder of a licence under this Act;
- (d) on a stated day, or during a stated period, a licence under this Act—

- (i) was or was not in force; or
- (ii) was or was not subject to a stated condition;
- (e) on a stated day a licence was cancelled;
- (f) on a stated day, or during a stated period, a person's appointment as an authorised person was or was not in force.

107 Proceedings for offences

- (1) An offence against this Act may be prosecuted in a summary way under the *Justices Act 1886*.
- (2) A proceeding for the offence may start at any time but if started more than 1 year after the commission of the offence must start within 1 year after the offence comes to the complainant's knowledge.
- (3) A proceeding for the offence may be brought only by the commissioner or a person authorised in writing by the commissioner.
- (4) In a proceeding for the offence it is not necessary to prove the authority of the complainant to bring the proceeding.
- (5) Subsection (4) does not prevent evidence being given that the complainant was not authorised to bring the proceeding.

Part 3 Recovery of amounts, repayments and penalty amounts

108 Commissioner may apply amounts payable under Act

- (1) This section applies if an amount is payable by a person to the commissioner under this Act.
- (2) Without limiting the commissioner's powers under this Act, the commissioner may apply all or part of a subsidy payable to the person in reduction of the amount payable.

109 Commissioner may register a charge to recover overpaid provisional subsidy

- (1) This section applies if, under section 24 or 34E, a debt is owing by a person to the commissioner.
- (2) The amount of the debt, together with any interest or penalty amount relating to the debt payable by the person under this Act, is a charge on the person's property.
- (3) The commissioner may, under an Act, register the charge.
- (4) Immediately after the amount secured by the charge is paid to the commissioner, the commissioner must take the action necessary to release the charge.

110 Commissioner may recover amounts from garnishee

- (1) This section applies if—
 - (a) under this Act, a debt is owing by a person (the *debtor*) to the commissioner; and
 - (b) the commissioner reasonably believes another person (the *garnishee*)—
 - (i) holds, or may receive, an amount for or on account of the debtor; or
 - (ii) is liable, or may become liable, to pay an amount to the debtor; or
 - (iii) has authority to pay an amount to the debtor.
- (2) Subsection (1)(b) applies even though the debtor's entitlement to the amount may be subject to unfulfilled conditions.
- (3) The commissioner may, by written notice (the *garnishee notice*) given to the garnishee, require the garnishee to pay to the commissioner before the date, or by the time or times, stated in the notice an amount or amounts (the *garnishee amount*) stated in the notice.
- (4) Without limiting subsection (3), the garnishee notice may require the garnishee to pay to the commissioner an amount out of each payment the garnishee is, or becomes, liable, from time to time, to make to the debtor.

- (5) The amount or total of the amounts payable under the garnishee notice must not be more than the debtor's debt under this Act.
- (6) The garnishee notice must not state a date, or time or times, for payment of an amount before the date or time or times the amount is held, or liable to be paid to the debtor, by the garnishee.
- (7) The garnishee must comply with the garnishee notice unless the garnishee has a reasonable excuse.
Maximum penalty—100 penalty units.
- (8) The commissioner must give to the debtor—
 - (a) a copy of the garnishee notice; and
 - (b) details in writing of the amount to which the notice relates.

111 Duration of garnishee notice

The garnishee notice has effect until the garnishee amount is paid or the commissioner, by written notice given to the garnishee, withdraws the notice.

112 Effect of discharge of liability on garnishee notice

- (1) This section applies if—
 - (a) the debtor's liability is discharged, whether wholly or partly, before the date for payment of the total of the amounts payable under the garnishee notice; and
 - (b) the discharge affects the amount to be recovered from the garnishee.
- (2) The commissioner must give written notice to the garnishee and the debtor—
 - (a) informing them of that fact; and
 - (b) stating the amount payable under the garnishee notice is reduced accordingly; and
 - (c) withdrawing the garnishee notice if the debtor's liability is fully discharged.

113 Effect of payment by garnishee

If the garnishee pays an amount to the commissioner under a garnishee notice, the garnishee—

- (a) is taken to have acted under the authority of the debtor and all other persons concerned; and
- (b) if the garnishee is under an obligation to pay an amount to the debtor—is taken to have satisfied the obligation to the extent of the payment.

114 Person receiving subsidy without entitlement

(1) This section applies if—

- (a) the commissioner pays an amount as a subsidy to a person and 1 of the following applies—
 - (i) the amount is paid for fuel that is not retail fuel or bulk end user fuel;
 - (ii) the amount is paid for retail fuel that is not sold under a net sale;
 - (iii) the amount otherwise exceeds the amount of the subsidy to which the person was entitled; or
- (b) a person is required under section 24, 32, 34E or 133 to repay an amount to the commissioner.

(2) The commissioner may, by written notice given to a person mentioned in subsection (1)(a), require the person to pay to the commissioner—

- (a) the amount (the *overpaid amount*) that is the difference between the amount paid as a subsidy and the amount of the subsidy to which the person was entitled; and
- (b) a further amount (the *incorrect payment penalty*) equal to the overpaid amount.

(3) Also, the commissioner may, by written notice given to a person mentioned in subsection (1)(b), require the person to pay to the commissioner an amount (also the *incorrect payment penalty*) equal to the amount the person has not repaid as required under section 24, 32, 34E or 133 (also the *overpaid amount*).

- (4) Despite subsection (2) or (3), the commissioner may direct that the person is not required to pay the whole or a stated part of the incorrect payment penalty if the commissioner is satisfied it is unreasonable in the circumstances for the person to be required to pay the whole of the incorrect payment penalty.
- (5) The person must pay to the commissioner the overpaid amount and the whole or part of the incorrect payment penalty the person is required to pay within the time stated in the notice.
- (6) The stated time must not be less than 7 days after the person receives the notice.
- (7) An amount not paid as required under subsection (5) is a debt owing to the commissioner.

115 Penalty amounts to be alternative to prosecution

- (1) This section applies if a penalty amount (including a part of a penalty amount) becomes payable under this division by a person because of an act or omission of the person.
- (2) If a proceeding is started against the person for an offence against a provision of this Act arising out of the act or omission, and the penalty amount has not been paid to the commissioner, the penalty amount is payable only if the commissioner withdraws the proceeding for the offence.
- (3) If the penalty amount has been paid to the commissioner, but a proceeding is started against the person for an offence against a provision of this Act arising out of the act or omission, the penalty amount must be refunded by the commissioner.
- (4) Despite subsection (3), if the commissioner withdraws the proceeding for the offence, the person again becomes liable to pay the penalty amount.

Part 4 Reviews and appeals

Division 1 Review of decisions

116 Review of decisions

- (1) Except as provided under division 2, a decision under this Act—
- (a) is final and conclusive; and
 - (b) can not be challenged, appealed against, reviewed, quashed, set aside, or called in question in any other way, under the Review Act or otherwise (whether by the Supreme Court, another court, a tribunal, an authority or a person); and
 - (c) is not subject to any writ or order of the Supreme Court, another court, a tribunal, an authority or a person on any ground.

Examples of writs and orders to which the subsection applies—

Example 1—

writs of mandamus, prohibition and certiorari

Example 2—

certiorari orders, prohibition orders, prerogative orders, prerogative injunctions, and statutory orders of review, within the meaning of the Review Act

Example 3—

declaratory and injunctive orders

- (2) Without limiting subsection (1), the Review Act does not apply to the following matters under this Act—
- (a) conduct engaged in for the purpose of making a decision;
 - (b) other conduct that relates to the making of a decision;
 - (c) the making of a decision or the failure to make a decision;
 - (d) a decision.

- (3) In particular, but without limiting subsection (2), the Supreme Court does not have jurisdiction to hear and determine applications made to it under part 3, 4 or 5 of the Review Act in relation to matters mentioned in that subsection.
- (4) In this section—

Review Act means the *Judicial Review Act 1991*.

Division 2 Reviews and appeals under this Act

Subdivision 1 Preliminary

117 Definitions for div 2

In this division—

court means—

- (a) for an appeal against a decision in schedule 1, part 1—the Supreme Court; or
- (b) for an appeal against a decision in schedule 1, part 2—a Magistrates Court.

decision means a decision in schedule 1.

review decision see section 122.

118 Failure to make decision taken to be decision

- (1) Subsection (2) applies if the commissioner has failed to decide an application for a retailer's licence—
- (a) if paragraph (b) does not apply—within 28 days after the application is made; or
- (b) if within 28 days after the application is made, the commissioner gives the applicant a written notice requiring the applicant to give the commissioner further information to help the commissioner decide the application—28 days after the commissioner receives the further information.

- (2) For this part, the failure is taken to be a decision refusing the application.
- (3) Subsection (4) applies if the commissioner has failed to decide an application for a bulk end user's licence—
 - (a) if paragraph (b) does not apply—within a reasonable time after the application is made; or
 - (b) if within a reasonable time after the application is made, the commissioner gives the applicant a written notice requiring the applicant to give the commissioner further information to help the commissioner decide the application—a reasonable time after the commissioner receives the further information.
- (4) For this part, the failure is taken to be a decision refusing the application.

Subdivision 2 Internal review of decision

119 Appeal process starts with internal review

Every appeal against a decision must be, in the first instance, by way of an application for internal review.

120 Who may apply for review

- (1) A person who is given, or is entitled to be given, an information notice for a decision may apply to the commissioner for a review of the decision.
- (2) For subsection (1), a person is taken to be entitled to be given an information notice for a decision to which section 118 applies.

121 Applying for review

- (1) An application by a person for review of a decision must be made within 28 days after—
 - (a) if the person is given an information notice for the decision—the day the person is given the information notice; or

- (b) if paragraph (a) does not apply—the day the person otherwise becomes aware of the decision.
- (2) The commissioner may, at any time, extend the period for making an application for review.
- (3) An application for review must be in writing and state fully the grounds of the application.

122 Review decision

- (1) After reviewing the decision, the commissioner must make a further decision (the *review decision*) to confirm the decision, amend the decision or substitute a new decision.
- (2) The commissioner must promptly give the person written notice of the review decision.
- (3) If the review decision is not the decision sought by the person, the notice must also state—
 - (a) the reasons for the review decision; and
 - (b) that the person may appeal against the decision to the court within 28 days after the person is given notice of the review decision.
- (4) If the commissioner fails to decide an application for a review within 60 days after the application is made, the commissioner is taken to have made a review decision confirming the decision.

Subdivision 3 Appeals

123 Who may appeal

A person who has applied for the review of a decision under division 2 and is dissatisfied with the review decision may appeal to the court against the review decision.

124 Court to which appeal may be made

If the appeal is to a Magistrates Court, the appeal may be made to—

- (a) the Magistrates Court nearest the place where the person resides or carries on business; or
- (b) the Magistrates Court at Brisbane.

125 Starting appeal

- (1) An appeal is started by—
 - (a) filing a written notice of appeal with the court; and
 - (b) serving a copy of the notice on the commissioner.
- (2) The notice of appeal must be filed within 28 days after—
 - (a) if the person is given written notice of the review decision—the day the person is given the notice; or
 - (b) if paragraph (a) does not apply—the day the person otherwise becomes aware of the review decision.
- (3) The court may, at any time, extend the period for filing the notice of appeal.
- (4) The notice of appeal must state fully the grounds of the appeal.

126 No stay of operations of decisions

The court must not grant a stay of the operation of the review decision.

127 Hearing procedures

- (1) In deciding an appeal, the court—
 - (a) has the same powers as the commissioner; and
 - (b) is not bound by the rules of evidence; and
 - (c) must comply with natural justice; and
 - (d) may hear the appeal in court or chambers.
- (2) An appeal is by way of rehearing.

128 Powers of court on appeal

- (1) In deciding an appeal, the court may—
 - (a) confirm the review decision; or
 - (b) amend the review decision; or
 - (c) substitute another decision for the review decision; or
 - (d) set aside the review decision and return the issue to the commissioner with the directions the court considers appropriate.
- (2) If the court amends the review decision or substitutes another decision for the review decision, the amended or substituted decision is, for this Act (other than this part) taken to be the commissioner's decision.

129 Appeals only on questions of law

An appeal from a decision of the court may be made only on a question of law.

Chapter 6 Miscellaneous

130 Delegation by commissioner

The commissioner may delegate the commissioner's powers under this Act to a person whom the commissioner is satisfied is an appropriately qualified officer or employee of the department or an appropriately qualified officer of another State or the Commonwealth.

131 Approved forms

The commissioner may approve forms for use under this Act.

132 Transportation records for bulk transport of fuel

- (1) This section applies if—

Fuel Subsidy Act 1997

- (a) fuel is transported on a vehicle on a public road in Queensland, whether or not with other goods; and
- (b) the fuel is in a tank (other than a running tank for the vehicle) with a capacity of more than—
 - (i) unless an amount is prescribed under subparagraph (ii)—5000L; or
 - (ii) the amount prescribed under a regulation.
- (2) The driver must maintain, and carry on the vehicle for inspection at all times during the transportation of the fuel, a record of the fuel (the *fuel transport record*) complying with subsections (3) and (4).

Maximum penalty—100 penalty units.

- (3) The fuel transport record must be in writing, and must include the following information about the transport of the fuel—
 - (a) the time and date the transportation started;
 - (b) the type and quantity of fuel being transported;
 - (c) the name and address of the person who owns the fuel;
 - (d) the name and address of the person on whose behalf the fuel is being transported;
 - (e) the name of any person to whom the fuel is being transported;
 - (f) the address to which the fuel is being transported;
 - (g) the name and address of any person who has agreed to purchase the fuel.
- (4) If the commissioner has approved a form for a fuel transport record, the fuel transport record must be in the approved form.
- (5) The driver, or if the driver is an employee, the driver's employer, must keep each fuel transport record for 5 years after the date the transportation of the fuel started.

Maximum penalty—100 penalty units.

132A Estimated amounts

- (1) This section applies if the commissioner is satisfied—

Fuel Subsidy Act 1997

- (a) under a provision of this Act—
 - (i) a person is entitled to a subsidy; or
 - (ii) an amount is payable by a person to the commissioner; and
 - (b) it is difficult or impracticable for the commissioner to properly work out the exact amount of the subsidy or amount payable because of a complexity or uncertainty or for another reason; and
 - (c) the commissioner works out the amount of the subsidy or amount payable by the person (the *estimated amount*) on the basis of the information and records reasonably available to the commissioner.
- (2) Subject to subsection (3), with the written agreement of the person—
- (a) this Act applies as if the amount of the subsidy or amount payable by the person were the estimated amount; and
 - (b) the commissioner is not required to give the person an information notice for a decision to require payment of—
 - (i) an amount worked out using the estimated amount; or
 - (ii) the estimated amount.
- (3) The agreement ceases to have effect if the commissioner reasonably believes—
- (a) the information and records relied on by the commissioner in working out the amount are false or misleading; or
 - (b) the person failed to give the commissioner material information.
- (4) This section applies despite any other provision of this Act to the contrary.

133 No entitlement to subsidy if insufficient records

- (1) This section applies if the commissioner decides the records kept by a person are not sufficient to satisfy the commissioner the person is entitled to a subsidy, or part of it, (the *unsubstantiated amount*).
- (2) The commissioner must give the person an information notice about the decision.
- (3) The person—
 - (a) is taken not to be, or not to have been, entitled to the unsubstantiated amount; and
 - (b) if a subsidy has been paid—must repay the unsubstantiated amount to the commissioner within 7 days after the information notice is given to the person.
- (4) If the unsubstantiated amount is not paid as required under subsection (3)(b), it is a debt owing to the commissioner.

134 Form of records

- (1) A person who is required under this Act to keep a record must keep the record—
 - (a) in a way that is able to be readily produced to the commissioner; and
 - (b) either—
 - (i) in the form of a document written in English with information about amounts expressed in Australian currency; or
 - (ii) in a form that can be readily converted or translated into the form mentioned in subparagraph (i).
- (2) The commissioner may, by written notice, require a person to convert or translate a document into a written document in the English language and Australian currency.
- (3) The notice must state the reasonable time for compliance with the requirement.
- (4) The person must comply with the requirement unless the person has a reasonable excuse.

Maximum penalty—100 penalty units.

- (5) If the person does not comply with the requirement, the commissioner may—
 - (a) have the document translated or converted; and
 - (b) by written notice given to the person, require the person to pay to the commissioner, within 7 days after receiving the notice, the commissioner's reasonable costs and expenses incurred in translating or converting the document.
- (6) If the person does not pay an amount required under subsection (5)(b), the amount is a debt owing to the commissioner.

135 Commissioner to give information notice for certain decisions

- (1) This section applies if—
 - (a) the commissioner decides a prescribed section applies to a person; or
 - (b) under a prescribed section, the commissioner decides to require a person to pay an amount.
- (2) The commissioner must give the person an information notice for the decision.
- (3) In this section—

prescribed section means section 32, 114 or 145.

136 Recovery of amounts owing to commissioner

- (1) For a proceeding against a person for recovering from the person an amount payable to the commissioner under this Act, the commissioner may give a certificate, signed by the commissioner, stating the person owes an amount stated in the certificate.
- (2) If an information notice has been given to the person about an amount payable to the commissioner, the information notice is taken to be the certificate.
- (3) In the proceeding, the certificate is conclusive evidence that—

- (a) an amount is payable by the person to the commissioner under this Act; and
 - (b) the amount payable by the person is the amount stated in the certificate.
- (4) To avoid any doubt it is declared that subsections (1) and (3) do not stop, in an appeal under chapter 5, part 4, division 2, against the commissioner's decision about giving, or about the amount stated in, an information notice, the making of a decision that—
- (a) the information notice should not have been given; or
 - (b) a different amount should be, or should have been, stated in the information notice.

137 Repayment of amount after review of decision to require payment

- (1) This section applies if—
- (a) a person has paid an amount to the commissioner; and
 - (b) on an appeal under chapter 5, part 4, division 2, about a decision under section 135, there is a decision that the amount (if any) actually owing by the person is less than the amount paid.
- (2) The commissioner must pay the person—
- (a) the difference between the amount owing and the amount paid; and
 - (b) interest on the difference at the prescribed rate from the date the person paid the amount.

138 Interest on amounts owing to commissioner

- (1) If an amount is owing to the commissioner under this Act, interest at the rate of 20% per annum or, if a lower rate is prescribed under a regulation, the lower rate, is payable on the amount from the date the amount first becomes due to be paid to the commissioner.
- (2) However, the commissioner may direct that a person is not required to pay the whole or a part of interest under subsection

- (1) if the commissioner is satisfied that it is unreasonable in the circumstances for the person to be required to pay the whole of the interest.
- (3) For this section, an amount required to be repaid under section 114(2)(a) is taken to be owing when the subsidy payment creating the overpayment was made.

138A Commissioner's power to require information or documents

- (1) The commissioner, by written notice given to a person, may require the person to give to the commissioner, in the reasonable time and reasonable way stated in the notice—
 - (a) either orally or in writing, information in the person's knowledge about a matter stated in the notice; or
 - (b) a document about a matter stated in the notice that is in the person's possession or control.
- (2) The person must comply with the requirement, unless the person has a reasonable excuse.

Maximum penalty—100 penalty units.
- (3) It is not a reasonable excuse for the person to fail to comply with the requirement because complying with the requirement might tend to incriminate the person.
- (4) However, evidence of, or evidence directly or indirectly derived from, information or a document given in compliance with the requirement, by the person that might tend to incriminate the person is not admissible in evidence against the person in a civil or criminal proceeding, other than a proceeding in which the falsity or misleading nature of the information or document is relevant.

138B False or misleading statements

- (1) A person must not state anything to the commissioner that the person knows is false or misleading in a material particular.

Maximum penalty—100 penalty units.

- (2) It is enough for a complaint for an offence against subsection (1) to state the statement made was ‘false or misleading’ to the person’s knowledge, without specifying which.
- (3) In this section—
false or misleading includes false or misleading because of the omission of a statement.

139 False, misleading or incomplete documents given to commissioner

- (1) A person must not give the commissioner a document containing information the person knows is false, misleading or incomplete in a material particular.
Maximum penalty—100 penalty units.
- (2) Subsection (1) does not apply to a person if the person, when giving the document—
 - (a) tells the commissioner, to the best of the person’s ability, how it is false, misleading or incomplete; and
 - (b) if the person has, or can reasonably obtain, the correct information—gives the correct information.
- (3) It is enough for a complaint against a person for an offence against subsection (1) to state that the document was false, misleading or incomplete to the person’s knowledge.

140 False, misleading or incomplete document entries

- (1) Also, a person must not make an entry in a document required or permitted to be made or kept under this Act knowing the entry to be false, misleading or incomplete in a material particular.
Maximum penalty—100 penalty units.
- (2) It is enough for a complaint against a person for an offence against subsection (1) to state that the entry was false, misleading or incomplete to the person’s knowledge.

141 Confidentiality of information

- (1) A person must not disclose information concerning someone else's affairs gained or held by the person in performing functions or exercising powers under this Act.

Maximum penalty—100 penalty units.

- (2) Subsection (1) does not apply to the disclosure of information by a person—
- (a) for the administration or enforcement of this Act or another Act administered by the commissioner; or
 - (b) with the consent of the person to whom the information relates; or
 - (c) for a proceeding arising out of this Act.
- (3) Also, subsection (1) does not apply to the disclosure of information by the commissioner to—
- (a) a person for the administration or enforcement of a recognised law under the *Taxation Administration Act 2001*; or
 - (b) the chief executive officer of customs under the *Customs Administration Act 1985* (Cwlth), or a delegate of the chief executive officer.
- (4) Also, if the commissioner becomes aware, from information obtained or held by the commissioner in the course of administering this Act, of a particular offence or suspected offence (whether against this Act or another law), subsection (1) does not apply to the disclosure of information about the offence or suspected offence to a member of the Queensland Police Service or the Australian Federal Police for an investigation or proceeding (including for starting an investigation or proceeding).
- (5) If, under subsection (3), information is disclosed to another person, the person must not disclose the information to anyone else other than to the extent necessary to enable the person to exercise a power or perform a function conferred on the person under a law for the administration or enforcement of the law.

Maximum penalty—100 penalty units.

- (6) In this section—
information includes a document.

141A Refusal to disclose particular information

- (1) This section applies to a person in relation to information (*confidential information*) concerning someone else's affairs gained or held by the person in performing functions or exercising powers under this Act.
- (2) The person can not be compelled to disclose to a court in a proceeding, or to a party to the proceeding—
- (a) confidential information; or
 - (b) whether or not the person has received particular confidential information; or
 - (c) the identity of the source of particular confidential information.
- (3) Subsection (2) does not apply to a proceeding for the administration or enforcement of this Act.
- (4) In this section—
information includes a document.

142 Service of documents on commissioner

- (1) This section applies for any document required or authorised to be given to the commissioner for this Act.
- (2) The document may be given to the commissioner by—
- (a) delivering it to—
 - (i) the commissioner; or
 - (ii) an agent of the commissioner; or
 - (iii) an officer of the department who is employed in the administration of this Act and authorised in writing by the commissioner to accept service of documents on the commissioner's behalf; or
 - (b) posting it to a person mentioned in paragraph (a); or

- (c) giving it to a person mentioned in paragraph (a) under the *Electronic Transactions (Queensland) Act 2001*; or
- (d) another way prescribed under a regulation.

143 Protecting officials from liability

- (1) In this section—

official means—

- (a) the Minister; or
 - (b) the commissioner; or
 - (c) an authorised person; or
 - (d) a person acting under the direction of an authorised person.
- (2) An official is not civilly liable for an act done, or omission made, honestly and without negligence under this Act.
- (3) If subsection (2) prevents a civil liability attaching to an official, the liability attaches instead to the State.

144 Regulation-making power

- (1) The Governor in Council may make regulations under this Act.
- (2) A regulation may be about—
- (a) the keeping of records for this Act; or
 - (b) information or documents to be provided for applications for licences under this Act; or
 - (c) imposing a penalty of not more than 20 penalty units for a contravention of a provision of a regulation.

Chapter 7 Transitional provisions for GST and Related Matters Act 2000

145 Person receiving reimbursement for surcharge

- (1) This section applies to a purchaser of fuel if—
 - (a) before 1 July 2000, the seller of the fuel did not recover from the purchaser the part of the sale price that is an amount equal to the subsidy for the sale, because the purchase of the fuel was, or purportedly was, a net sale for chapter 2, 3 or 4 as in force when the sale was made; and
 - (b) on or after 1 July 2000, the purchaser receives, other than under this Act or a corresponding law, an amount for the surcharge for the fuel (the *reimbursed amount*).
- (2) The purchaser must pay the reimbursed amount to the commissioner within 7 days after the amount is received.
- (3) An amount not paid as required under subsection (2) is a debt owing to the commissioner.
- (4) In this section—
surcharge has the meaning it had under this Act immediately before the commencement of this section.³

146 Continuation of rights and obligations under Act for particular sellers and purchasers of diesel

- (1) This section applies to a purchase of diesel if—
 - (a) before 1 July 2000, the seller of the diesel did not recover from the purchaser the part of the sale price that is an amount equal to the subsidy for the sale, because

3 Immediately before the commencement, *surcharge* was defined as follows—
surcharge, for fuel, means the part of the rate of excise or customs duty imposed by the Commonwealth on the fuel that is—

- (a) unless an amount is prescribed under paragraph (b)—8.1 cents per litre; or
- (b) the amount per litre prescribed under a regulation.

the purchase of the diesel was, or purportedly was, a net sale for chapter 2 as in force when the sale was made; and

- (b) on or after 1 July 2000, the seller or purchaser does or does not do something that, but for the repeal of chapter 2, would have constituted a contravention of this Act.
- (2) Despite the repeal of chapter 2, this Act, as in force immediately before the repeal, applies in relation to the seller and purchaser.
- (3) Subsection (2) does not limit the *Acts Interpretation Act 1954*, section 20.

Chapter 8 Transitional provisions for Fuel Subsidy Amendment Act 2000

147 Record of stock on hand—bulk end users

A person who, as a bulk end user, is entitled to a subsidy for fuel used as bulk end user fuel on 1 October 2000 must, until 1 October 2005, keep a record of the types of fuel, and quantities of each type, on hand in the user's storage sites at the beginning of 1 October 2000.

Maximum penalty—100 penalty units.

148 Record of stock on hand—retailers

A person who, as a retailer, is entitled to a subsidy for sales of retail fuel made on 1 December 2000, must, until 1 December 2005, keep a record of the types of fuel, and quantities of each type, on hand at the beginning of 1 December 2000.

Maximum penalty—100 penalty units.

149 Continuation of rights and obligations under Act for particular sellers and purchasers of fuel

- (1) This section applies to a purchase of fuel if—
 - (a) before 1 October 2000, the seller of the fuel did not recover from the purchaser the part of the sale price that is an amount equal to the subsidy for the sale, because the purchase of the fuel was, or purportedly was, a net sale for chapter 3 as in force when the sale was made; and
 - (b) on or after 1 October 2000, the seller or purchaser does or does not do something that, but for the repeal of chapter 3, would have constituted a contravention of this Act.
- (2) Despite the repeal of chapter 3, but subject to subsections (3) to (4), this Act, as in force immediately before the repeal, applies in relation to the seller and purchaser.
- (3) Section 72, as in force immediately before the repeal, does not apply for the financial year ended 30 June 2000.
- (4) For subsection (2), section 131, as in force immediately before the repeal, applies as if the reference to a purchaser who was not the holder of the appropriate licence includes a person who, although the person satisfied the seller the purchaser was a licensed bulk end user under the interim guidelines, was not entitled to a bulk end user's licence under chapter 3 as in force immediately before the repeal.
- (5) Subsection (2) does not limit the *Acts Interpretation Act 1954*, section 20.

150 Claims by bulk end users

Despite section 36, a subsidy for a bulk end user is not payable before 21 December 2000.

151 No retrospective criminal liability

Chapter 3 and section 147 are not effective to impose criminal liability retrospectively.

152 Paying start-up allowance

- (1) This section applies to a licensed retailer whose retailer's licence becomes effective on 1 December 2000.
- (2) The commissioner must pay a start-up allowance of \$200 to the retailer.
- (3) The commissioner must pay the start-up allowance once only, when the commissioner first pays a provisional subsidy to the retailer.
- (4) Section 114 applies to the start-up allowance as if it were an amount paid to the retailer for a subsidy.

153 Retailer's licence not effective before 1 December 2000

Despite section 44, a retailer's licence is not effective before 1 December 2000.

154 Continuation of rights and obligations under Act for particular sellers and purchasers of fuel

- (1) This section applies to a purchase of fuel if—
 - (a) before 1 December 2000, the seller of the fuel did not recover from the purchaser the part of the sale price that is an amount equal to the subsidy for the sale, because the purchase of the fuel was, or purportedly was, a net sale for chapter 2 as in force when the sale was made; and
 - (b) on or after 1 December 2000, the seller or purchaser does or does not do something that, but for the repeal of chapter 2, would have constituted a contravention of this Act.
- (2) Despite the repeal of chapter 2, this Act, as in force immediately before the repeal, applies in relation to the seller and purchaser.
- (3) For subsection (2), section 131, as in force immediately before the repeal, applies as if the reference to a purchaser who was not the holder of the appropriate licence includes a person who, although the person satisfied the seller the purchaser was a licensed retailer under the interim guidelines,

was not entitled to a retailer's licence under chapter 2 as in force immediately before the repeal.

- (4) Subsection (2) does not limit the *Acts Interpretation Act 1954*, section 20.

Chapter 9 **Transitional provisions for Revenue and Other Legislation Amendment Act 2002**

155 **Application of ch 3, pt 2, div 1**

- (1) For the financial year ending 30 June 2002, section 34A applies as if—
- (a) a reference in subsection (1)(a) to (d) to the previous financial year were a reference to the period from 1 October 2000 to 30 June 2001; and
 - (b) the reference in subsection (1)(c) to the prescribed subsidy amount were a reference to \$375.
- (2) Also, for the financial year ending 30 June 2002, chapter 3, part 2, division 1, applies to a licensed bulk end user only if the user's licence was issued on or before 17 April 2001.

156 **Provisional subsidy for 2001–02 financial year**

Despite section 34C, the provisional subsidy for a bulk end user for the financial year ending 30 June 2002 is worked out using the following formula—

$$PS = S \times \frac{12}{9}$$

where—

PS means the provisional subsidy.

S means the user's subsidy for the period from 1 October 2000 to 30 June 2001.

157 Reviews and appeals

- (1) This section applies if—
 - (a) on or after 17 April 2001 and before the date of assent for the *Revenue and Other Legislation Amendment Act 2002*, the commissioner made a decision about a matter mentioned in chapter 3, part 2, division 1, as inserted by that Act; and
 - (b) under chapter 3, part 2, division 1, the commissioner is required to give the person an information notice about the decision.
- (2) For section 121(1)(a), the commissioner is taken to have given the person an information notice for the decision on the date of assent.

158 No retrospective criminal liability

Section 38 is not effective to impose criminal liability retrospectively.

Schedule 1 Decisions subject to review and appeal

section 117

Part 1 Decisions appealable to supreme court

Section	Description of decision
43(3)	refusing application for a licence
50(2)	cancelling a licence
51(2)	suspending a licence
52(2)	suspending a licence

Part 2 Decisions appealable to magistrates court

Section	Description of decision
13(2)	requiring person to refund a subsidy
19(4)	deciding anticipated annual subsidy or refusing a request to decide an anticipated annual subsidy
20(2)	deciding a different date for paying, or not to pay, a provisional subsidy to a licensed retailer
21(1)	requiring a retailer to give a written guarantee
22(3)	requiring a retailer to lodge claims on stated day
25(3)	deciding a licensed retailer has not complied with licence conditions

Schedule 1 (continued)

Section	Description of decision
34A(3)	deciding chapter 3, part 2, division 1 does not apply to a bulk end user
34C(2)	deciding provisional subsidy for a bulk end user
34D(2)	deciding subsidy to which the bulk end user is entitled
34F(3)	deciding a licensed bulk end user has not complied with the licence conditions
34G(1)	deciding chapter 3, part 2, division 1 does not cease to apply to a bulk end user
35(3)	deciding a claim period for a bulk end user
36(4)	deciding a licensed bulk end user has not complied with the licence conditions
43(2)	deciding to impose conditions on a licence
44(3)	fixing effective date for a licence other than as applied for
53(1)	changing conditions of a licence
83(1)(c)	forfeiting a thing to the commissioner
133(1)	deciding records not sufficient to satisfy commissioner that subsidy amount paid was correct
135(1)	requiring a person to pay an amount under a prescribed section

Schedule 2 Dictionary

section 3

appropriately qualified, for an officer or employee of the department or another State or the Commonwealth to whom a power under this Act may be delegated or who may be appointed as an authorised person, includes having qualifications, experience or standing appropriate to exercise the delegated power or the powers of an authorised person.

Example of standing—

a person's classification level in the public service

approved form means a form approved under section 131.

associate, of a bulk end user, means an independent contractor, joint venturer or partner of the bulk end user.

authorised person means a person who is an authorised person for this Act.

bulk end user see section 5.

bulk end user fuel see section 6.

bulk end user quantity see section 7.

bulk end user's licence see section 40(1).

commissioner means the Commissioner of State Revenue appointed under the *Taxation Administration Act 2001*.

conditional registration means conditional registration under a regulation under the *Transport Operations (Road Use Management) Act 1995*.

consent acknowledgment see section 67.

corresponding law means a law of another State about the payment of subsidies for fuel.

debtor see section 110(1)(a).

diesel means fuel used, or capable of being used, to power a diesel engine.

diesel engine road vehicle means a vehicle that—

Schedule 2 (continued)

- (a) has a diesel engine; and
- (b) is not conditionally registered or of a type that would qualify for conditional registration.

distributor means a person who sells fuel in Queensland and is not, for the fuel, a retailer.

document certification requirement see section 89.

executive officer, of a corporation, means a person who is concerned with, or takes part in, the corporation's management, whether or not the person is a director or the person's position is given the name of executive officer.

externally administered body corporate see the Corporations Act, section 9.

fuel means—

- (a) motor spirit and diesel of the type ordinarily sold by a retailer; or
- (b) motor spirit and diesel of the type—
 - (i) that can be used in a vehicle as a replacement for fuel mentioned in paragraph (a); and
 - (ii) that is the subject of a fuel standard in force under the *Fuel Quality Standards Act 2000* (Cwlth).

fuel tank includes a container, whether or not a fixture, used for storing fuel, but does not include a running tank.

fuel transport record see section 132.

garnishee see section 110(1)(b).

garnishee amount see section 110(3).

garnishee notice see section 110(3).

incorrect payment penalty see section 114.

indexation factor, for a financial year, means the forecast increase in gross State product for Queensland as decided by the Treasurer for the year and notified by the commissioner by gazette notice.

Schedule 2 (continued)

information notice, for a decision of the commissioner, is a written notice stating—

- (a) the decision; and
- (b) the reasons for the decision; and
- (c) how the person may appeal against the decision.

licence means a licence under this Act.

licence number, for a licence, means its identifying number.

licensee means the holder of a licence under this Act.

marine purpose means any use of diesel by or on a vessel that ordinarily travels by sea.

marine site means a site from which a retailer mainly sells fuel for marine purposes.

net sale see section 12.

off-road purpose see section 8.

overpaid amount see section 114.

penalty amount means an incorrect payment penalty.

personal details requirement see section 87.

place of seizure see section 79.

prescribed subsidy amount see section 34A(1)(c).

provisional subsidy means—

- (a) for a licensed retailer—the provisional subsidy payable to the retailer under chapter 2, part 2; or
- (b) for a licensed bulk end user—the provisional subsidy payable to the user under chapter 3, part 2, division 1.

public road means a road, in any State, that is open to the public, whether or not on payment of money.

reasonably believes means believes on grounds that are reasonable in the circumstances.

registered recreational ship means a registered recreational ship under the *Transport Operations (Marine Safety) Act 1994*.

Schedule 2 (continued)

related body corporate see the Corporations Act, section 9.

retail consumer means a person who purchases retail fuel.

retailer see section 9.

retailer's licence see section 40(1).

retail fuel see section 10.

retail fuel see section 10.

retail quantity see section 11.

retail site means a fixed site in Queensland operated by a retailer for selling fuel.

running tank means that part of machinery in which fuel for powering the machinery is stored.

special warrant see section 71.

storage site, for a person, means a fuel tank at a site in Queensland, whether or not the fuel tank is owned by the person, that is—

- (a) used only for storing fuel for use by the person; and
- (b) operated and controlled by the person.

subsidy, for a sale of retail fuel or use of bulk end user fuel, means the amount calculated by applying the subsidy rate for the fuel at the time of sale or use to the quantity of fuel sold or used, and includes a provisional subsidy.

subsidy benefit, for a sale of retail fuel, means the amount calculated by applying the subsidy benefit rate for the fuel at the time of the sale to the quantity of fuel sold.

subsidy benefit rate, for fuel, means—

- (a) unless a rate is prescribed under paragraph (b)—8.354c per litre; or
- (b) the rate prescribed under a regulation.

subsidy rate, for fuel, means—

- (a) unless a rate is prescribed under paragraph (b)—8.4c per litre; or

Schedule 2 (continued)

(b) the rate prescribed under a regulation.

vehicle means anything used for carrying goods or people by land, sea or air.

Endnotes

1 Index to endnotes

	Page
2 Date to which amendments incorporated	103
3 Key	104
4 Table of reprints	104
5 Tables in earlier reprints	105
6 List of legislation	105
7 List of annotations	107
8 List of forms notified or published in the gazette	123
9 Table of renumbered provisions	124
10 Information about retrospectivity	132

2 Date to which amendments incorporated

This is the reprint date mentioned in the Reprints Act 1992, section 5(c). Accordingly, this reprint includes all amendments that commenced operation on or before 22 June 2009. Future amendments of the Fuel Subsidy Act 1997 may be made in accordance with this reprint under the Reprints Act 1992, section 49.

3 Key

Key to abbreviations in list of legislation and annotations

Key	Explanation	Key	Explanation
AIA	= Acts Interpretation Act 1954	(prev)	= previously
amd	= amended	proc	= proclamation
amdt	= amendment	prov	= provision
ch	= chapter	pt	= part
def	= definition	pubd	= published
div	= division	R[X]	= Reprint No. [X]
exp	= expires/expired	RA	= Reprints Act 1992
gaz	= gazette	reloc	= relocated
hdg	= heading	renum	= renumbered
ins	= inserted	rep	= repealed
lap	= lapsed	(retro)	= retrospectively
notfd	= notified	rv	= revised edition
num	= numbered	s	= section
o in c	= order in council	sch	= schedule
om	= omitted	sdiv	= subdivision
orig	= original	SIA	= Statutory Instruments Act 1992
p	= page	SIR	= Statutory Instruments Regulation 2002
para	= paragraph	SL	= subordinate legislation
prec	= preceding	sub	= substituted
pres	= present	unnum	= unnumbered
prev	= previous		

4 Table of reprints

Reprints are issued for both future and past effective dates. For the most up-to-date table of earlier reprints, see the latest reprint.

If a reprint number includes a letter of the alphabet, the reprint was released in unauthorised, electronic form only.

Reprint No.	Amendments to	Effective	Reprint date
1	none	5 November 1997	6 November 1997
1A	1999 Act No. 13	30 March 1999	8 April 1999
1B	1999 Act No. 49	4 November 1999	9 November 1999
2	2000 Act No. 20	1 July 2000	26 July 2000
2A	2000 Act No. 47	25 October 2000	15 November 2000
3	2000 Act No. 47	1 December 2000	1 December 2000
3A rv	2001 Act No. 45	15 July 2001	27 July 2001
3B 2rv	2001 Act No. 72	1 March 2002	1 March 2002
3C 2rv	2002 Act No. 17	17 May 2002	30 May 2002

Reprint No.	Amendments included	Effective	Notes
3D 2rv	2002 Act No. 65	28 November 2002	
3E 2rv	2004 Act No. 18	24 August 2004	R3E 2rv withdrawn, see R4 2rv

Reprint No.	Amendments included	Effective	Notes
4 2rv	—	24 August 2004	Revision notice issued for R4 Revision notice No. 2 issued for R4
4A 2rv	2006 Act No. 44	1 June 2006	
4B rv	2006 Act No. 44	10 November 2006	
4C rv	2006 Act No. 44	1 December 2006	
4D	2007 Act No. 36	29 August 2007	
4E	2007 Act No. 42	11 September 2007	R4E withdrawn, see R5
5	—	11 September 2007	
5A	2008 Act No. 75	11 December 2008	
5B	2009 Act No. 22	22 June 2009	

5 Tables in earlier reprints

Name of table	Reprint No.
Corrected minor errors	2, 4
Renumbered provisions	2

6 List of legislation

Fuel Subsidy Act 1997 No. 63

date of assent 5 November 1997

ss 1–2 commenced on date of assent

remaining provisions commenced 1 November 1997 (see s 2)

amending legislation—

Revenue and Other Legislation Amendment Act 1999 No. 13 ss 1–2(1)–(5) pt 3

date of assent 30 March 1999

ss 7–9, 12 commenced 10 December 1997 (see s 2(2))

ss 14–15, 18–19 commenced 31 July 1998 (see s 2(5))

s 17 commenced 22 December 1997 (see s 2(3))

s 20 commenced 31 January 1998 (see s 2(4))

remaining provisions commenced on date of assent (see s 2 (1))

Revenue and Other Legislation Amendment Act (No. 2) 1999 No. 49 ss 1, 2(3) pt 2

date of assent 4 November 1999

commenced on date of assent

Police Powers and Responsibilities Act 2000 No. 5 ss 1–2, 461 (prev s 373) sch 3

date of assent 23 March 2000

ss 1–2 commenced on date of assent (see s 2(2))

remaining provisions commenced 1 July 2000 (see s 2(1), (3) and 2000 SL No. 174)

GST and Related Matters Act 2000 No. 20 ss 1, 2(4), 7, pt 4 sch 2

date of assent 23 June 2000

ss 1–2 commenced on date of assent
remaining provisions commenced 1 July 2000 (see s 2(4))

Fuel Subsidy Amendment Act 2000 No. 47

date of assent 25 October 2000
pts 1–2 commenced 10 July 2000 (see s 2(1))
pt 3 commenced 1 October 2000 (see s 2(2))
pt 4 commenced 25 October 2000 (see s 2(3))
remaining provisions commenced 1 December 2000 (see s 2(4))

Corporations (Ancillary Provisions) Act 2001 No. 45 ss 1–2, 29 sch 3

date of assent 28 June 2001
ss 1–2 commenced on date of assent
sch 3 commenced 15 July 2001 (see s 2(2) of Act 2001 No. 45 (Qld) and Corporations Act 2001 No. 50 (Cwlth) and proc pubd Cwlth of Australia gaz 13 July 2001, No. S285)
remaining provision commenced immediately before 15 July 2001 (see s 2(1) of Act 2001 No. 45 (Qld) and Corporations Act 2001 No. 50 (Cwlth) and proc pubd Cwlth of Australia gaz 13 July 2001, No. S285)

Taxation Administration Act 2001 No. 72 ss 1–2, 164 sch 1

date of assent 13 November 2001
ss 1–2 commenced on date of assent
remaining provisions commenced 1 March 2002 (2002 SL No. 12)

Revenue and Other Legislation Amendment Act 2002 No. 17 ss 1, 2(1)–(2), 8, pt 5

date of assent 17 May 2002
ss 19–20, 28, 30, 38, 40(3), 41 commenced 17 April 2001 (see s 2(1))
ss 21(1)–(2), 31, 39 commenced 25 June 2001 (see s 2(2))
remaining provisions commenced on date of assent (see s 2(8))

Revenue Legislation Amendment Act 2002 No. 65 s 1, pt 3

date of assent 28 November 2002
commenced on date of assent

Revenue Legislation Amendment Act 2004 No. 18 s 1, pt 3

date of assent 24 August 2004
commenced on date of assent

Revenue and Other Legislation Amendment Act 2006 No. 44 ss 1, 2(6)–(7), pt 5

date of assent 10 November 2006
ss 1–2 commenced on date of assent
s 86(1) commenced 1 December 2006 (see s 2(6))
s 86(2)–(3) commenced 1 June 2006 (see s 2(7))
remaining provisions commenced on date of assent

Statute Law (Miscellaneous Provisions) Act 2007 No. 36

date of assent 29 August 2007
commenced on date of assent

Revenue and Other Legislation Amendment Act (No. 2) 2007 No. 42 ss 1, pt 4

date of assent 11 September 2007
commenced on date of assent

Revenue and Other Legislation Amendment Act (No. 2) 2008 No. 75 s 1, pt 5

date of assent 11 December 2008

commenced on date of assent

Fuel Subsidy Repeal and Revenue and Other Legislation Amendment Act 2009 No. 22 s 1, pt 3

date of assent 22 June 2009

commenced on date of assent

7 List of annotations

This reprint has been renumbered—see tables of renumbered provisions in endnote 9.

Preamble om 2000 No. 20 s 8

Title amd 2000 No. 47 s 19

Act binds all persons

s 4 ins 2000 No. 47 s 20

Meaning of “bulk end user”

s 5 prev s 5 om 2000 No. 20 s 10

pres s 5 amd 1999 No. 49 s 4; 2000 No. 20 s 9

sub 2000 No. 47 s 8 (retro)

Meaning of “bulk end user fuel”

s 6 ins 2000 No. 47 s 8 (retro)

amd 2000 No. 47 s 69

Meaning of “bulk end user quantity”

s 7 ins 2000 No. 47 s 8 (retro)

Meaning of “off road-purpose”

s 8 ins 2000 No. 47 s 4 (retro)

amd 2000 No. 47 ss 21, 70; 2002 No. 17 s 20 (retro); 2004 No. 18 s 35

Meaning of “retailer”

s 9 amd 2000 No. 47 ss 22, 71

Meaning of “retail fuel”

s 10 prev s 10 amd 2000 No. 20 s 7 sch 2

om 2000 No. 47 s 25

pres s 10 ins 2000 No. 47 s 23

amd 2000 No. 47 s 72

Meaning of “retail quantity” for fuel

s 11 orig s 11 om 2000 No. 20 s 11

prev s 11 om 2000 No. 47 s 76

pres s 11 amd 2000 No. 47 ss 24, 73

Meaning of “net sale”

s 12 orig s 12 om 2000 No. 20 s 11

prev s 12 om 2000 No. 47 s 76

pres s 12 amd 2000 No. 20 s 7 sch 2
sub 2000 No. 47 ss 9 (retro), 74

Only 1 subsidy payable for fuel

s 13 orig s 13 om 2000 No. 20 s 11
prev s 13 ins 2000 No. 20 s 13
om 2000 No. 47 s 76
pres s 13 amd 1999 No. 49 s 5; 2000 No. 20 s 7 sch 2; 2000 No. 47 ss 10
(retro), 75

Subsidy only for fuel

s 14 orig s 14 amd 1999 No. 13 s 8 (retro)
om 2000 No. 20 s 11
prev s 14 om 2000 No. 47 s 76

Time at which fuel is used as bulk end user fuel

s 14A ins 2009 No. 22 s 13

CHAPTER 2—RETAILERS

ch hdg orig ch hdg om 2000 No. 20 s 11
prev ch hdg om 2000 No. 47 s 76
pres ch hdg ins 2000 No. 47 s 26

PART 1—SUBSIDY SCHEME FOR LICENSED RETAILERS

pt hdg orig pt hdg om 2000 No. 20 s 11
prev pt hdg om 2000 No. 47 s 76
pres pt hdg ins 2000 No. 47 s 26

Entitlement to subsidy

s 15 orig s 15 om 2000 No. 20 s 11
prev s 15 om 2000 No. 47 s 76
pres s 15 ins 2000 No. 47 s 26
amd 2009 No. 22 s 14

Sale of fuel by licensed retailers

s 16 orig s 16 om 2000 No. 20 s 11
prev s 16 amd 2000 No. 20 ss 14, 7 sch 2; 2000 No. 47 s 11 (retro)
om 2000 No. 47 s 76
pres s 16 ins 2000 No. 47 s 26

Person may hold only 1 licence

s 17 orig s 17 om 2000 No. 20 s 11
prev s 17 amd 2000 No. 20 s 7 sch 2; 2000 No. 47 s 11 (retro)
om 2000 No. 47 s 76
pres s 17 ins 2000 No. 47 s 26

PART 2—SUBSIDY ENTITLEMENT

pt hdg orig pt hdg om 2000 No. 20 s 11
prev pt hdg om 2000 No. 47 s 76
pres pt hdg ins 2000 No. 47 s 26

Division 1—Provisional subsidies

div hdg orig div hdg om 2000 No. 20 s 11

prev div hdg om 2000 No. 47 s 76
pres div hdg ins 2000 No. 47 s 26

Paying provisional subsidy

s 18 orig s 18 om 2000 No. 20 s 11
prev s 18 om 2000 No. 47 s 76
pres s 18 ins 2000 No. 47 s 26
amd 2009 No. 22 s 15

Calculating provisional subsidy

s 19 orig s 19 amd 1999 No. 13 s 9 (retro)
om 2000 No. 20 s 11
prev s 19 om 2000 No. 47 s 76
pres s 19 ins 2000 No. 47 s 26
amd 2002 No. 17 s 21(1)–(2) (retro), (3)–(5)

When commissioner may change date for paying, or decide not to pay, provisional subsidy

s 20 orig s 20 om 2000 No. 20 s 11
prev s 20 amd 2000 No. 20 s 7 sch 2; 2000 No. 47 s 11 (retro)
om 2000 No. 47 s 76
pres s 20 ins 2000 No. 47 s 26
sub 2002 No. 17 s 22

Commissioner may require guarantee

s 21 orig s 21 om 2000 No. 20 s 11
prev s 21 om 2000 No. 47 s 76
pres s 21 ins 2000 No. 47 s 26

Division 2—Claiming and paying subsidies

div hdg orig div hdg om 2000 No. 20 s 11
prev div hdg om 2000 No. 47 s 76
pres div hdg ins 2000 No. 47 s 26

When subsidies are claimed—provisional subsidy paid or payable

prov hdg sub 2002 No. 17 s 23(1)
s 22 orig s 22 om 2000 No. 20 s 11
prev s 22 om 2000 No. 47 s 76
pres s 22 ins 2000 No. 47 s 26
amd 2002 No. 17 s 23(2)

When subsidies are claimed—no provisional subsidy payable

s 22A ins 2002 No. 17 s 24

Paying subsidy

s 23 orig s 23 om 2000 No. 20 s 11
prev s 23 om 2000 No. 47 s 76
pres s 23 ins 2000 No. 47 s 26
amd 2002 No. 17 s 25

Division 3—Overpaid and underpaid provisional subsidy amounts

div hdg orig div hdg om 2000 No. 20 s 11
prev div hdg om 2000 No. 47 s 76
pres div hdg ins 2000 No. 47 s 26

Overpaid provisional subsidy amount

s 24 orig s 24 om 2000 No. 20 s 11
prev s 24 om 2000 No. 47 s 76
pres s 24 ins 2000 No. 47 s 26
amd 2002 No. 17 s 26

Underpaid provisional subsidy amount

s 25 orig s 25 om 2000 No. 20 s 11
prev s 25 om 2000 No. 47 s 76
pres s 25 ins 2000 No. 47 s 26
amd 2002 No. 17 s 27

Notice of ceasing operations as a retailer

s 26 orig s 26 om 2000 No. 20 s 11
prev s 26 om 2000 No. 47 s 76
pres s 26 ins 2000 No. 47 s 26
amd 2009 No. 22 s 16

Notice of ceasing to operate a retail site

s 27 orig s 27 amd 1999 No. 13 s 10
om 2000 No. 20 s 11
prev s 27 om 2000 No. 47 s 76
pres s 27 ins 2000 No. 47 s 26
amd 2009 No. 22 s 17

Notice of starting to operate a further retail site

s 28 orig s 28 om 2000 No. 20 s 11
prev s 28 om 2000 No. 47 s 76
pres s 28 ins 2000 No. 47 s 26

Records to be kept

s 29 orig s 29 om 2000 No. 20 s 11
prev s 29 om 2000 No. 47 s 76
pres s 29 ins 2000 No. 47 s 26

Return

s 30 orig s 30 om 2000 No. 20 s 11
prev s 30 om 2000 No. 47 s 76
pres s 30 ins 2000 No. 47 s 26

Purchaser's obligation to advise retailer of off-road purpose for diesel

s 31 orig s 31 om 2000 No. 20 s 11
prev s 31 om 2000 No. 47 s 76
pres s 31 ins 2000 No. 47 s 26

Retail consumer's obligation to repay subsidy

s 32 orig s 32 om 2000 No. 20 s 11
prev s 32 om 2000 No. 47 s 76
pres s 32 ins 2000 No. 47 s 26

Purchaser must keep records

s 32A ins 2006 No. 44 s 85

CHAPTER 3—BULK END USERS**ch hdg** sub 2000 No. 47 s 12 (retro)**PART 1—SUBSIDY SCHEME FOR LICENSED BULK END USERS****pt hdg** sub 2000 No. 47 s 12 (retro)**Entitlement to subsidy**

s 33 orig s 33 amd 1999 No. 13 s 13
om 2000 No. 20 s 11
prev s 33 om 2000 No. 47 s 76
pres s 33 sub 2000 No. 47 s 12 (retro)
amd 2009 No. 22 s 18

Person may hold only 1 bulk end user licence

s 34 orig s 34 amd 1999 No. 13 s 11
om 2000 No. 20 s 11
prev s 34 amd 2000 No. 20 s 7 sch 2
om 2000 No. 47 s 76
pres s 34 sub 2000 No. 47 s 12 (retro)

PART 2—SUBSIDY ENTITLEMENT**pt hdg** sub 2000 No. 47 s 12 (retro); 2002 No. 17 s 28 (retro)**Division 1—Provisional subsidy payments**

div hdg prev div hdg om 2000 No. 47 s 12 (retro)
pres div hdg ins 2002 No. 17 s 28 (retro)

Subdivision 1—Preliminary**sdiv hdg** ins 2002 No. 17 s 28 (retro)**Application of div 1****s 34A** ins 2002 No. 17 s 28 (retro)**Subdivision 2—Provisional subsidies****sdiv hdg** ins 2002 No. 17 s 28 (retro)**Paying provisional subsidy****s 34B** ins 2002 No. 17 s 28 (retro)**Amount of provisional subsidy****s 34C** ins 2002 No. 17 s 28 (retro)**Subdivision 3—Claiming and paying subsidies****sdiv hdg** ins 2002 No. 17 s 28 (retro)**Paying subsidy****s 34D** ins 2002 No. 17 s 28 (retro)**Subdivision 4—Overpaid and underpaid provisional subsidy amounts****sdiv hdg** ins 2002 No. 17 s 28 (retro)**Overpaid provisional subsidy amounts****s 34E** ins 2002 No. 17 s 28 (retro)**Underpaid provisional subsidy amount****s 34F** ins 2002 No. 17 s 28 (retro)

Subdivision 5—Changing from provisional subsidy payments to subsidy payments in arrears**sdiv hdg** ins 2002 No. 17 s 28 (retro)**Commissioner may decide subsidy payments to be made in arrears****s 34G** ins 2002 No. 17 s 28 (retro)**Subdivision 6—Notices about ceasing to use bulk end user fuel and ceasing and starting to use storage sites****sdiv hdg** ins 2002 No. 17 s 29
sub 2002 No. 65 s 44**Notice of ceasing to use bulk end user fuel****s 34H** ins 2002 No. 17 s 29**Notice of ceasing to use a storage site****s 34I** ins 2002 No. 17 s 29**Notice of starting to use a storage site****s 34J** ins 2002 No. 65 s 45**Division 2—Subsidy payments in arrears****div hdg** ins 2002 No. 17 s 28 (retro)**Subdivision 1—Preliminary****sdiv hdg** ins 2002 No. 17 s 28 (retro)**Application of div 2****s 35AA** ins 2002 No. 17 s 28 (retro)**Subdivision 2—Claiming and paying subsidies****sdiv hdg** ins 2002 No. 17 s 28 (retro)**When subsidies are claimed****s 35** orig s 35 om 2000 No. 20 s 11
prev s 35 om 2000 No. 47 s 76
pres s 35 sub 2000 No. 47 s 12 (retro)
amd 2002 No. 17 s 30 (retro)**Paying subsidies****s 36** orig s 36 om 2000 No. 20 s 11
prev s 36 om 2000 No. 47 s 76
pres s 36 sub 2000 No. 47 s 12 (retro)**When licensee taken not to have contravened licence condition****s 36A** ins 1999 No. 13 s 12 (retro)
om 2000 No. 20 s 11**PART 3—RECORD KEEPING AND RETURNS****pt hdg** sub 2000 No. 47 s 12 (retro)**Records to be kept****s 37** orig s 37 om 2000 No. 20 s 11
prev s 37 om 2000 No. 47 s 76
pres s 37 sub 2000 No. 47 s 12 (retro)

Return

- s 38** orig s 38 amd 1999 No. 49 s 8
om 2000 No. 20 s 11
prev s 38 amd 2000 No. 20 s 15
om 2000 No. 47 s 76
pres s 38 amd 2000 No. 20 ss 18, 7 sch 2
sub 2000 No. 47 s 12 (retro); 2002 No. 17 s 31 (retro)
amd 2002 No. 17 s 32

CHAPTER 4—LICENCES FOR RETAILER AND BULK END USER SUBSIDY SCHEMES

- ch hdg** prev ch hdg om 2000 No. 47 s 76
pres ch hdg ins 2000 No. 47 s 27

PART 1—PRELIMINARY

- pt hdg** ins 2000 No. 47 s 27

Application of ch 4

- s 39** orig s 39 amd 1999 No. 49 s 6
om 2000 No. 20 s 11
prev s 39 amd 1999 No. 49 s 9
sub 2000 No. 20 s 16
om 2000 No. 47 s 76
pres s 39 ins 2000 No. 47 s 27

Retail consumer's obligation to repay subsidy

- s 39A** ins 2000 No. 47 s 5 (retro)
om 2000 No. 47 s 76

PART 2—APPLICATIONS FOR, AND ISSUE OF, LICENCES

- pt hdg** ins 2000 No. 47 s 27

Application for licence

- s 40** prev s 40 amd 1999 No. 49 s 7
om 2000 No. 20 s 11
pres s 40 ins 2000 No. 47 s 27

Consideration of application

- s 41** ins 2000 No. 47 s 27

Criteria for granting application

- s 42** prev s 42 om 2000 No. 20 s 12
pres s 42 ins 2000 No. 47 s 27
amd 2001 No. 45 s 29 sch 3; 2009 No. 22 s 19

Decision on application

- s 43** ins 2000 No. 47 s 27

Division 2—Licensed quantity of fuel for licences

- div hdg** om 2000 No. 47 s 12 (retro)

Division 3—Surrender and cancellation of bulk end user’s licence**div hdg** om 2000 No. 47 s 12 (retro)**Division 4—General provisions about bulk end users’ licences****div hdg** om 2000 No. 47 s 12 (retro)**When licence becomes effective****s 44** ins 2000 No. 47 s 27**Conditions of licence****s 45** ins 2000 No. 47 s 27**PART 3—CESSATION AND CANCELLATION OF LICENCES****pt hdg** ins 2000 No. 47 s 27**Form of retailer’s licence****s 46** ins 2000 No. 47 s 27**When licence ceases to have effect****s 48** prev s 48 amd 2000 No. 20 s 7 sch 2
om 2000 No. 47 s 12 (retro)
pres s 48 ins 2000 No. 47 s 27**Cancellation of licence****s 49** prev s 49 om 2000 No. 47 s 12 (retro)
pres s 49 ins 2000 No. 47 s 27**Procedure for cancellation****s 50** prev s 50 om 2000 No. 47 s 12 (retro)
pres s 50 ins 2000 No. 47 s 27**Immediate suspension pending formal cancellation procedure****s 51** prev s 51 amd 2000 No. 20 s 19
om 2000 No. 47 s 12 (retro)
pres s 51 ins 2000 No. 47 s 27**Immediate suspension after charging with offence****s 52** prev s 52 om 2000 No. 47 s 12 (retro)
pres s 52 ins 2000 No. 47 s 27**PART 4—GENERAL PROVISIONS ABOUT LICENCES****pt hdg** ins 2000 No. 47 s 27**Changing conditions of licence****s 53** prev s 53 om 2000 No. 47 s 12 (retro)
pres s 53 ins 2000 No. 47 s 27**Licensee must comply with licence conditions****s 54** prev s 54 amd 2000 No. 20 ss 20, 7 sch 2
om 2000 No. 47 s 12 (retro)
pres s 54 ins 2000 No. 47 s 27**Changing other provisions of licence****s 55** prev s 55 om 2000 No. 47 s 12 (retro)
pres s 55 ins 2000 No. 47 s 27

Licence not transferable

- s 56 prev s 56 om 2000 No. 47 s 12 (retro)
 pres s 56 ins 2000 No. 47 s 27

Duration of licence

- s 57 prev s 57 om 2000 No. 47 s 12 (retro)
 pres s 57 ins 2000 No. 47 s 27

CHAPTER 5—ENFORCEMENT AND APPEALS**Immediate suspension pending formal cancellation procedure**

- s 58 prev s 58 om 2000 No. 47 s 12 (retro)

Immediate suspension after charging with offence

- s 59 prev s 59 om 2000 No. 47 s 12 (retro)

Changing conditions of licence

- s 60 prev s 60 om 2000 No. 47 s 12 (retro)

Licensee must comply with licence conditions

- s 61 prev s 61 om 2000 No. 47 s 12 (retro)

Changing other provisions of licence

- s 62 prev s 62 om 2000 No. 47 s 12 (retro)

Licence not transferable

- s 63 prev s 63 om 2000 No. 47 s 12 (retro)

Duration of licence

- s 64 prev s 64 om 2000 No. 47 s 12 (retro)

Immediate suspension pending formal cancellation procedure

- s 65 prev s 65 om 2000 No. 47 s 12 (retro)

Power to enter places

- s 66 prev s 66 om 2000 No. 47 s 12 (retro)
 pres s 66 sub 2000 No. 47 s 30

Return of cancelled bulk end user's licence to commissioner

- s 67 prev s 67 sub 1999 No. 13 s 14 (retro)
 om 2000 No. 47 s 12 (retro)

Changing conditions of bulk end user's licence

- s 68 prev s 68 amd 2000 No. 20 s 7 sch 2
 om 2000 No. 47 s 12 (retro)

Licensee must comply with licence conditions

- s 69 prev s 69 om 2000 No. 47 s 12 (retro)

Issue of warrant

- s 70 prev s 70 om 2000 No. 47 s 12 (retro)
 pres s 70 amd 2000 No. 47 s 31
 amd 2007 No. 36 s 2 sch

Special warrants

- s 71 prev s 71 om 2000 No. 47 s 12 (retro)

Returns by licensed bulk end users

- s 72** orig s 72 om 2000 No. 20 s 17
 prev s 72 amd 1999 No. 13 s 15 (retro)
 om 2000 No. 47 s 12 (retro)

General powers after entering places

- s 73** prev s 73 amd 1999 No. 13 s 16; 1999 No. 49 s 10; 2000 No. 20 s 21
 om 2000 No. 47 s 12 (retro)
 pres s 73 amd 2000 No. 47 s 32

Failure to help authorised person

- s 74** prev s 74 amd 1999 No. 49 s 11
 om 2000 No. 47 s 12 (retro)
 pres s 74 amd 2000 No. 47 s 33

Failure to give information

- s 75** prev s 75 amd 2000 No. 47 s 28
 om 2000 No. 47 s 76
 pres s 75 amd 2000 No. 47 s 34

Stopping vehicle requiring fuel transport record

- s 76** prev s 76 om 2000 No. 47 s 76
 pres s 76 amd 2000 No. 47 s 35

Exercise of authorised person's powers for vehicle

- s 77** om 2000 No. 47 s 36

Tampering with seized things

- s 80** amd 2000 No. 47 s 37

Powers to support seizure

- s 81** amd 2000 No. 47 s 38

Sale of seized fuel

- s 84** amd 2000 No. 47 s 39

Entry with consent or warrant

- s 86** prev s 86 om 2000 No. 47 s 30

Power to require name and address

- s 87** amd 2000 No. 5 s 461 sch 3

Failure to give name or address

- prov hdg** sub 1999 No. 13 s 17(1) (retro)
s 88 prev s 108 amd 1999 No. 13 s 17(2) (retro)
 om 2000 No. 20 s 22
 pres s 108 amd 2000 No. 47 s 40

Power to require information or production of documents

- prov hdg** amd 2000 No. 47 s 41(1)
s 89 amd 2000 No. 47 s 41(2)–(3)

Failure to give information or produce document

- prov hdg** amd 2000 No. 47 s 42(1)
s 90 amd 2000 No. 47 s 42(2)–(4)

Failure to certify copy of document

s 91 amd 2000 No. 47 s 43

Power to require attendance of persons

s 92 sub 2000 No. 47 s 44

Power to record giving of information

s 93 ins 2000 No. 47 s 44

Failure to comply with requirement about attendance

s 94 amd 2000 No. 47 s 45

Access to public records without fee

s 95 ins 2000 No. 47 s 47

False or misleading statements

s 100 sub 2000 No. 47 s 49

False, misleading or incomplete documents

s 101 amd 2000 No. 47 s 50

Obstructing authorised persons

s 102 amd 2000 No. 5 s 461 sch 3; 2000 No. 47 s 50

Executive officers liable for payment of certain amounts

s 105 amd 2000 No. 47 ss 51, 77

PART 3—RECOVERY OF AMOUNTS, REPAYMENTS AND PENALTY AMOUNTS

pt hdg sub 2000 No. 47 s 52

Commissioner may apply amounts payable under Act

s 108 ins 2000 No. 47 s 53

Commissioner may register a charge to recover overpaid provisional subsidys 109 ins 2000 No. 47 s 53
 amd 2002 No. 17 s 33**Commissioner may recover amounts from garnishee**

s 110 ins 2000 No. 47 s 53

Duration of garnishee notice

s 111 ins 2000 No. 47 s 53

Effect of discharge of liability on garnishee notice

s 112 ins 2000 No. 47 s 53

Effect of payment by garnishee

s 113 ins 2000 No. 47 s 53

Person receiving subsidy without entitlements 114 prev s 114 om 2000 No. 47 s 46
 pres s 114 amd 1999 No. 49 s 12
 sub 2000 No. 47 s 78
 amd 2002 No. 17 s 34**Effect of compliance with financial records requirement**

s 115 prev s 115 om 2000 No. 47 s 46

Definitions for div 2

s 117 amd 2000 No. 47 s 55

Failure to make decision taken to be decision

s 118 amd 2000 No. 20 s 7 sch 2; 2000 No. 47 s 56

Review decision

s 122 amd 2000 No. 47 s 57

Evidentiary aids

s 128 prev s 128 om 2000 No. 5 s 461 sch 3

Delegation by commissioner

s 130 amd 2000 No. 47 s 58

Person incorrectly receiving benefit of subsidy

s 131 amd 1999 No. 49 s 13; 2000 No. 20 ss 23, 7 sch 2; 2000 No. 47 s 6 (retro);
2000 No. 47 s 54
om 2000 No. 47 s 78

Transportation records for bulk transport of fuel

s 132 amd 2000 No. 47 s 59

Estimated amounts

s 132A ins 2002 No. 17 s 35

No entitlement to subsidy if insufficient records

s 133 ins 2000 No. 47 s 60

Form of records

s 134 ins 2000 No. 47 s 60

Commissioner to give information notice for certain decisions

prov hdg sub 1999 No. 49 s 15(1)

s 135 amd 1999 No. 49 s 15(2)–(3); 2000 No. 20 s 7 sch 2; 2000 No. 47 s 14 (retro);
2000 No. 47 ss 61, 80

Repayment of amount after review of decision to require payment

s 137 ins 2000 No. 47 s 85

Interest on amounts owing to commissioner

s 138 amd 2000 No. 47 s 81

Commissioner's power to require information or documents

s 138A ins 2002 No. 65 s 46

False or misleading statements

s 138B ins 2002 No. 65 s 46

False, misleading or incomplete documents given to commissioner

s 139 ins 2000 No. 47 s 62

False, misleading or incomplete document entries

s 140 ins 2000 No. 47 s 62

Confidentiality of information

s 141 amd 1999 No. 49 s 16; 2001 No. 72 s 164 sch 1; 2008 No. 75 s 57

Refusal to disclose particular information

s 141A ins 2008 No. 75 s 58

Service of documents on commissioner

s 142 amd 2000 No. 47 s 63; 2007 No. 42 s 29

Protecting officials from liability

s 143 (orig s 121) renum 2000 No. 47 s 48

CHAPTER 7—TRANSITIONAL PROVISIONS FOR GST AND RELATED MATTERS ACT 2000

ch hdg sub 2002 No. 17 s 36

PART 1—TRANSITIONAL PROVISIONS FOR GST AND RELATED MATTERS ACT 2000pt hdg orig pt hdg om 2000 No. 47 s 83
prev pt hdg ins 2000 No. 20 s 28
om 2002 No. 17 s 37**Person receiving reimbursement for surcharge**

s 145 ins 2000 No. 20 s 28

Continuation of rights and obligations under Act for particular sellers and purchasers of diesel

prov hdg sub 2000 No. 47 s 64

s 146 ins 2000 No. 20 s 28

CHAPTER 8—TRANSITIONAL PROVISIONS FOR FUEL SUBSIDY AMENDMENT ACT 2000

ch hdg ins 2000 No. 47 s 17 (retro)

Record of stock on hand—bulk end users

s 147 ins 2000 No. 47 s 17 (retro)

Record of stock on hand—retailers

s 148 ins 2000 No. 47 s 65

Continuation of rights and obligations under Act for particular sellers and purchasers of fuels 149 prev s 149 om 2000 No. 47 s 79
ins 2000 No. 47 s 17 (retro)**Claims by bulk end users**s 150 prev s 150 sub 2000 No. 20 s 25
amd 2000 No. 47 s 13 (retro)
om 2000 No. 47 s 79
pres s 150 ins 2000 No. 47 s 17 (retro)**No retrospective criminal liability**

s 151 ins 2000 No. 47 s 17 (retro)

Paying start-up allowances 152 ins 2000 No. 47 s 66
amd 2000 No. 47 s 84

Retailer's licence not effective before 1 December 2000

s 153 ins 2000 No. 47 s 66

Continuation of rights and obligation under Act for particular sellers and purchasers of fuel

s 154 ins 2000 No. 47 s 85

CHAPTER 9—TRANSITIONAL PROVISIONS FOR REVENUE AND OTHER LEGISLATION AMENDMENT ACT 2002

ch hdg ins 2002 No. 17 s 38 (retro)

Application of ch 3, pt 2, div 1

s 155 ins 2002 No. 17 s 38 (retro)

Provisional subsidy for 2001–02 financial year

s 156 ins 2002 No. 17 s 38 (retro)

Reviews and appeals

s 157 ins 2002 No. 17 s 38 (retro)

No retrospective criminal liability

s 158 ins 2002 No. 17 s 39 (retro)

Service of documents on commissioner

s 159 om 2000 No. 5 s 461 sch 3

Numbering and renumbering of Acts 160A ins 2000 No. 47 s 82
om R3 (RA s 37)**Definitions for ch 7**s 161 def “interim guidelines” amd 2000 No. 47 s 15(1) (retro)
def “transitional period” amd 2000 No. 20 s 7 sch 2; 2000 No. 47 s 15(2)
(retro)
om 2000 No. 47 s 83**PART 2—RETAILERS**pt hdg orig pt hdg om 2000 No. 20 s 27
prev pt hdg om 2000 No. 47 s 83**Purpose of pt 2**

s 162 om 2000 No. 47 s 83

Application of ch 2 in transitional period

s 163 om 2000 No. 47 s 83

When part ceases to apply to persons

s 164 om 2000 No. 47 s 83

Repayments of subsidies by certain persons

s 165 om 2000 No. 47 s 83

PART 3—BULK END USERS

pt hdg om 2000 No. 47 s 16 (retro)

Purpose of pt 4

s 166 om 2000 No. 47 s 16 (retro)

Application of ch 4 in transitional period

s 167 om 2000 No. 47 s 16 (retro)

Person receiving reimbursement for surcharge

s 167A ins 1999 No. 49 s 14
om 2000 No. 20 s 24

When part ceases to apply to persons

s 168 om 2000 No. 47 s 16 (retro)

Repayments of subsidies by certain persons

s 169 om 2000 No. 47 s 16 (retro)

Special provision for certain new bulk end users

s 170 om 2000 No. 47 s 16 (retro)

PART 8—SPECIAL TRANSITIONAL PROVISIONS FOR REVENUE AND OTHER LEGISLATION AMENDMENT ACT 1999

pt hdg prev pt hdg sub 1999 No. 13 s 18 (retro)
exp 1 July 1999 (see s 211)

Numbering and renumbering of Act

s 195A ins 2000 No. 20 s 26
om R2 (see RA s 37)

Purpose of pt 2

s 197 om 2000 No. 20 s 27

Application of ch 2 in transitional period

s 198 om 2000 No. 20 s 27

When part ceases to apply to persons

s 199 om 2000 No. 20 s 27

Repayments of subsidies by certain persons

s 200 om 2000 No. 20 s 27

Transitional provisions about returns by licensed bulk end users

s 210 orig s 210 exp 1 November 1998 (see s 210(4))
prev s 210 ins 1999 No. 13 s 18 (retro)
exp 1 July 1999 (see s 211)

Expiry of part

s 211 ins 1999 No. 13 s 18 (retro)
exp 1 July 1999 (see s 211)

SCHEDULE 1—DECISIONS SUBJECT TO REVIEW AND APPEAL

amd 1999 No. 13 s 19 (retro); 2000 No. 20 s 7 sch 2
sub 2000 No. 47 s 67
amd 2000 No. 47 s 86; 2002 No. 17 s 40(1)–(2), s 40(3) (retro)

SCHEDULE 2—DICTIONARY

prev sch 2 sub 1999 No. 13 s 20 (retro); 2000 No. 20 s 7 sch 2
om 2000 No. 47 s 87
def “**associate**” ins 2000 No. 47 s 18(2) (retro)
def “**bulk end user fuel**” ins 2000 No. 47 s 18(2) (retro)

- def “**bulk end user quantity**” ins 2000 No. 47 s 18(2) (retro)
- def “**bulk end user’s licence**” sub 2000 No. 47 ss 18(1)–(2) (retro), 68(1)–(2)
- def “**commissioner**” sub 2001 No. 72 s 164 sch 1
- def “**commissioner’s guidelines**” om 2000 No. 47 s 88(1)
- def “**conditional registration**” ins 2006 No. 44 s 86(2) (retro)
- def “**corresponding law**” ins 1999 No. 49 s 17
- def “**debtor**” ins 2000 No. 47 s 68(2)
- def “**diesel engine road vehicle**” amd 2006 No. 44 s 86(3) (retro)
- def “**distributor**” amd 2000 No. 47 s 88(3)
- def “**document production requirement**” om 2000 No. 68(1)
- def “**externally administered body corporate**” ins 2001 No. 45 s 29 sch 3
- def “**financial records requirement**” om 2000 No. 47 s 68(1)
- def “**fuel**” sub 2000 No. 47 s 18(1)–(2) (retro)
amd 2000 No. 47 s 68(3)
sub 2000 No. 47 s 88(1)–(2); 2006 No. 44 s 86(1)
- def “**fuel subsidy entity**” amd 2000 No. 20 s 7 sch 2
om 2000 No. 47 s 68(1)
- def “**fuel subsidy place**” om 2000 No. 47 s 68(1)
- def “**fuel tank**” ins 2000 No. 47 s 18(2) (retro)
- def “**garnishee**” ins 2000 No. 47 s 68(2)
- def “**garnishee amount**” ins 2000 No. 47 s 68(2)
- def “**garnishee notice**” ins 2000 No. 47 s 68(2)
- def “**importer**” om 2000 No. 47 s 88(1)
- def “**incorrect benefit penalty**” om 2000 No. 47 s 88(1)
- def “**incorrect subsidy amount**” om 2000 No. 47 s 88(1)
- def “**licensed quantity of fuel**” om 2000 No. 47 s 68(1)
- def “**manufacturer**” om 2000 No. 47 s 88(1)
- def “**marine purpose**” ins 2000 No. 47 s 68(2)
- def “**marine site**” ins 2000 No. 47 s 68(2)
- def “**off-road diesel consumer**” om 2000 No. 20 s 7 sch 2
- def “**off-road diesel consumer’s licence**” om 2000 No. 20 s 7 sch 2
- def “**off-road purpose**” ins 2000 No. 47 s 7 (retro)
- def “**penalty amount**” amd 2000 No. 47 s 88(3)
- def “**prescribed subsidy amount**” ins 2002 No. 17 s 41(2) (retro)
- def “**provisional subsidy**” ins 2000 No. 47 s 68(2)
sub 2002 No. 17 s 41(1)–(2) (retro)
- def “**public road**” sub 2000 No. 20 s 7 sch 2
- def “**reasonably believes**” ins 2000 No. 47 s 68(2)
- def “**registered recreational ship**” ins 2000 No. 47 s 68(2)
- def “**related body corporate**” ins 2001 No. 45 s 29 sch 3
- def “**retailer’s licence**” sub 2000 No. 47 ss 68(1)–(2), 88(1)–(2)
- def “**retail fuel**” sub 2000 No. 47 s 68(1)–(2)
- def “**retail fuel**” ins 2007 No. 36 s 2 sch
- def “**retail site**” sub 2000 No. 47 ss 68(1)–(2), 88(1)–(2)
- def “**storage site**” ins 2000 No. 47 s 18(2) (retro)
- def “**subsidy**” sub 2000 No. 47 ss 18(1)–(2) (retro), 68(1)–(2); 2002 No. 17 s 41(1)–(2) (retro)
- def “**subsidy benefit**” ins 2000 No. 47 s 68(2)
- def “**subsidy benefit rate**” ins 2000 No. 47 s 68(2)

def “**subsidy rate**” sub 2000 No. 47 s 18(1)–(2) (retro)
amd 2000 No. 47 s 68(3)
sub 2000 No. 47 s 88(1)–(2)
def “**surcharge**” om 2000 No. 20 s 7 sch 2

8 List of forms notified or published in the gazette

(The following information about forms is taken from the gazette and is included for information purposes only. Because failure by a department to notify or publish a form in the gazette does not invalidate the form, you should check with the relevant government department for the latest information about forms (see Statutory Instruments Act, section 58(8)).)

Form QFSS 1 Version 3—Application for Retailer’s Licence

pubd gaz 8 February 2002 p 431

Form QFSS 2 Version 1—Application for Off-road Diesel Consumer’s Licence

pubd gaz 14 November 1997 p 1145

Form QFSS 3 Version 3—Application for Bulk End User’s Licence

pubd gaz 8 February 2002 p 431

Form QFSS 4 Version 1—Registration Form—Fuel Subsidy Scheme

pubd gaz 14 November 1997 p 1145

Form QFSS 5 Version 1—Claim Form—Fuel Subsidy Scheme

pubd gaz 14 November 1997 p 1145

Form QFSS 6 Version 1—Certificate of Registration

pubd gaz 14 November 1997 p 1145

Form QFSS 10 Version 1—Application for Variation of Licensed Quantity of Fuel

pubd gaz 5 June 1998 p 759

Form QFSS 11 Version 1—Bulk End Users Licence—Return for Year Ended 30 June 1998

pubd gaz 5 June 1998 p 759

Form QFSS 12 Version 1—Notice in Relation to Thing to be Seized

pubd gaz 30 July 1999 p 1900

Form QFSS 13 Version 6—Retailer Claim Form and Explanatory Notes

pubd gaz 26 October 2007 p 1104

Form QFSS 14 Version 1—Bulk End User’s Claim Form

pubd gaz 8 February 2002 p 431

Form QFSS 15 Version 1—Variation to Retail Sites Form

pubd gaz 8 February 2002 p 431

Form QFSS 17 Version 1—Application by Bulk End User for Claim Period other than 3 Months

pubd gaz 8 February 2002 p 431

Form QFSS 18 Version 1—Variation to Annual Anticipated Subsidy Amount

pubd gaz 8 February 2002 p 431

Form QFSS 20 Version 1—Notice of Ceasing to Operate as a Retailer

pubd gaz 8 February 2002 p 431

Form QFSS 24 Version 3—Bulk End User Combined Claim and Return and Explanatory Notes

pubd gaz 26 October 2007 p 1104

Form QFSS 27 Version 4—Bulk End User Claim Form and Explanatory Notes

pubd gaz 26 October 2007 p 1104

Form QFSS 28 Version 6—Bulk End User Return and Explanatory Notes

pubd gaz 26 October 2007 p 1104

9 Tables of renumbered provisions

under the Reprints Act 1992 s 43 as required by the Fuel Subsidy Act 1997 s 160A
[Reprint No. 3]

Previous	Renumbered as
3A .....	.4
4 .....	.5
4A .....	.6
4B .....	.7
4C .....	.8
5 .....	.9
5(2) .....	.9(1)
5(3) .....	.9(2)
5A .....	.10
5A(2) .....	.10(1)
5A(3) .....	.10(2)
6 .....	.11
6(4) .....	.11(1)
6(5) .....	.11(2)
6(6) .....	.11(3)
7 .....	.12
8 .....	.13
9 .....	.14
ch 2A hdg	ch 2 hdg
39B .....	.15
39C .....	.16
39D .....	.17
39E .....	.18
39F .....	.19
39G .....	.20
39H .....	.21
39I .....	.22

Fuel Subsidy Act 1997

Previous	Renumbered as
39J	.23
39K	.24
39L	.25
39M	.26
39N	.27
39O	.28
39P	.29
39Q	.30
39R	.31
39S	.32
40	.33
41	.34
42	.35
43	.36
44	.37
45	.38
ch 3A hdg	.ch 4 hdg
46	.39
47	.40
48	.41
49	.42
50	.43
51	.44
52	.45
53	.46
54	.47
55	.48
56	.49
57	.50
58	.51
59	.52
60	.53
61	.54
62	.55
63	.56
64	.57
77	.58
78	.59
79	.60
80	.61
81	.62
82	.63
83	.64
84	.65
85	.66
87	.67
88	.68
89	.69

Fuel Subsidy Act 1997

Previous	Renumbered as
90.....	70
91.....	71
92.....	72
93.....	73
94.....	74
95.....	75
96.....	76
97.....	77
98.....	78
99.....	79
100.....	80
101.....	81
102.....	82
103.....	83
104.....	84
105.....	85
106.....	86
107.....	87
108.....	88
109.....	89
110.....	90
111.....	91
112.....	92
112A.....	93
113.....	94
116.....	95
117.....	96
118.....	97
119.....	98
120.....	99
122.....	100
123.....	101
124.....	102
125.....	103
126.....	104
127.....	105
128.....	106
129.....	107
129A.....	108
129B.....	109
129C.....	110
129D.....	111
129E.....	112
129F.....	113
130.....	114
132.....	115
133.....	116
134.....	117

Fuel Subsidy Act 1997

Previous	Renumbered as
135.....	118
136.....	119
137.....	120
138.....	121
139.....	122
140.....	123
141.....	124
142.....	125
143.....	126
144.....	127
145.....	128
146.....	129
147.....	130
148.....	131
151.....	132
151A	133
151B	134
152.....	135
153.....	136
154.....	137
155.....	138
156.....	139
157.....	140
158.....	141
159.....	142
159A	143
160.....	144
ch 7, pt 4 hdg.....	ch 7, pt 1 hdg
171.....	145
172.....	146
173.....	147
173A	148
174.....	149
175.....	150
176.....	151
177.....	152
178.....	153
179.....	154
sch 3.....	sch 2

under the Reprints Act 1992 s 43 as required by the Fuel Subsidy Act 1997 s 195A
[Reprint No. 2]

Previous	Renumbered as
4(1A).....	4(2)
4(2)	4(3)

Fuel Subsidy Act 1997

Previous	Renumbered as
4(3)	4(4)
4(4)	4(5)
6	5
7	6
8	7
8(1)(b)	7(1)(a)
8(1)(c)	7(1)(b)
9	8
10	9
11	10
ch 3 hdg	ch 2 hdg
41	11
43	12
43A	13
44	14
45	15
46	16
47	17
48	18
49	19
50	20
51	21
52	22
53	23
54	24
55	25
56	26
57	27
58	28
59	29
60	30
61	31
62	32
63	33
64	34
65	35
66	36
67	37
68	38
68(3)(b)	38(3)(c)
68(3)(c)	38(3)(d)
68(3)(d)	38(3)(e)
68(3)(e)	38(3)(f)
69	39
ch 4 hdg	ch 3 hdg
70	40
71	41
ch 5 hdg	ch 4 hdg

Fuel Subsidy Act 1997

Previous	Renumbered as
73.....	.42
74.....	.43
75.....	.44
76.....	.45
77.....	.46
78.....	.47
79.....	.48
80.....	.49
81.....	.50
82.....	.51
83.....	.52
84.....	.53
85.....	.54
86.....	.55
87.....	.56
88.....	.57
89.....	.58
90.....	.59
91.....	.60
92.....	.61
93.....	.62
94.....	.63
95.....	.64
96.....	.65
97.....	.66
98.....	.67
99.....	.68
100.....	.69
101.....	.70
102.....	.71
103.....	.72
103(1A).....	.72(2)
103(1B).....	.72(3)
103(1C).....	.72(4)
103(2).....	.72(5)
103(3).....	.72(6)
103(4).....	.72(7)
103(5).....	.72(8)
104.....	.73
105.....	.74
106.....	.75
107.....	.76
ch 6 hdg.....	ch 5 hdg
109.....	.77
110.....	.78
111.....	.79
112.....	.80
113.....	.81

Fuel Subsidy Act 1997

Previous	Renumbered as
114.....	.82
115.....	.83
116.....	.84
117.....	.85
118.....	.86
119.....	.87
120.....	.88
121.....	.89
122.....	.90
123.....	.91
124.....	.92
125.....	.93
126.....	.94
127.....	.95
129.....	.96
130.....	.97
131.....	.98
132.....	.99
133.....	.100
134.....	.101
135.....	.102
136.....	.103
137.....	.104
138.....	.105
139.....	.106
140.....	.107
141.....	.108
143.....	.109
144.....	.110
145.....	.111
146.....	.112
ch 7 hdg.....	ch 6 hdg
147.....	.113
148.....	.114
149.....	.115
150.....	.116
151.....	.117
152.....	.118
153.....	.119
154.....	.120
155.....	.121
156.....	.122
157.....	.123
158.....	.124
160.....	.125
161.....	.126
162.....	.127
163.....	.128

Fuel Subsidy Act 1997

Previous	Renumbered as
164.....	129
165.....	130
166.....	131
167.....	132
168.....	133
169.....	134
170.....	135
171.....	136
172.....	137
173.....	138
174.....	139
175.....	140
176.....	141
177.....	142
178.....	143
179.....	144
180.....	145
181.....	146
182.....	147
183.....	148
184.....	149
185.....	150
186.....	151
187.....	152
188.....	153
189.....	154
190.....	155
191.....	156
192.....	157
193.....	158
194.....	159
195.....	160
ch 8 hdg.....	ch 7 hdg
196.....	161
pt 3 hdg.....	pt 2 hdg
201.....	162
202.....	163
203.....	164
204.....	165
pt 4 hdg.....	pt 3 hdg
205.....	166
206.....	167
207.....	168
208.....	169
209.....	170
pt 5 hdg.....	pt 4 hdg
210.....	171
211.....	172

10 Information about retrospectivity

Retrospective amendments that have been consolidated are noted in the list of legislation and list of annotations. Any retrospective amendment that has not been consolidated is noted in editor's notes to the text.