



Fuel Subsidy Repeal Act 2009

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Queensland

Fuel Subsidy Repeal Act 2009

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Fuel Subsidy Repeal Act 2009

An Act to amend and repeal the Fuel Subsidy Act 1997 and for related purposes, to make consequential amendments of other Acts as stated in the schedule, and to amend the Casino Control Act 1982, Duties Act 2001, First Home Owner Grant Act 2000, Gaming Machine Act 1991, Land Tax Act 1915, Pay-roll Tax Act 1971, Revenue and Other Legislation Amendment Act (No. 2) 2008 and Statistical Returns Act 1896 for particular purposes

Part 1 Preliminary

1 Short title

This Act may be cited as the *Fuel Subsidy Repeal Act 2009*.

2 Commencement

- (1) Parts 2, 4 and 6 to 12 and the schedule commence on 1 July 2009.
- (2) Part 5 commences on 2 July 2009.

Part 2 Savings and transitional provisions for repeal of Fuel Subsidy Act 1997

3 Definitions for pt 2

In this part—

pre-repeal matter means—

- (a) the sale of fuel as retail fuel, or the use of fuel as bulk end user fuel, before 1 July 2009; or
- (b) anything done or not done under the repealed Act in relation to a sale or use mentioned in paragraph (a).

repealed Act means the repealed *Fuel Subsidy Act 1997*.

4 Words have meanings given by repealed Act

Words defined under the repealed Act immediately before its repeal and used in this part have the same meanings as they had under the repealed Act.

5 Acts Interpretation Act, s 20 not limited

This part does not limit the *Acts Interpretation Act 1954*, section 20.

6 Saving provision for pre-repeal matters

- (1) The repealed Act, as in force immediately before 1 July 2009, continues to apply for rights, privileges and liabilities that would have been acquired, accrued or incurred on or after 1 July 2009 in relation to a pre-repeal matter if the repealed Act had not been repealed.

Examples of how the repealed Act continues to apply under this section—

On or after 1 July 2009—

- a person may be entitled to lodge a claim for a subsidy for fuel sold as retail fuel, or used as bulk end user fuel, before 1 July 2009
- the commissioner may be required to pay a subsidy for fuel sold as retail fuel, or used as bulk end user fuel, before 1 July 2009
- a person may be required to lodge a return relating to fuel sold as retail fuel, or used as bulk end user fuel, before 1 July 2009
- a person may be required to keep a record about the use (before or on or after 1 July 2009) of diesel sold to the person before 1 July 2009

- a person may be given a notice requiring the person to refund a subsidy received (before or on or after 1 July 2009) under the repealed Act and may be given a notice requiring the person to pay an incorrect payment penalty or an amount of interest.
- (2) Without limiting subsection (1), a provision of the repealed Act providing for an offence continues to apply for anything done or not done on or after 1 July 2009 in relation to a pre-repeal matter.
 - (3) Also without limiting subsection (1)—
 - (a) a reference in the repealed Act to using diesel for an off-road purpose includes using diesel for an off-road purpose on or after 1 July 2009; and
 - (b) a reference in the repealed Act, section 8(3)(b)(ii) to being entitled to an energy grant includes being entitled to an energy grant on or after 1 July 2009.
 - (4) To remove any doubt, it is declared that the reference in subsection (1) to the repealed Act as in force immediately before 1 July 2009 includes the statutory instruments in force under the repealed Act immediately before 1 July 2009.

7 Authorised persons

For the purpose of the monitoring and enforcement of the repealed Act in relation to pre-repeal matters—

- (a) the commissioner may appoint authorised persons under the repealed Act, section 62; and
- (b) an appointment as an authorised person under the repealed Act, section 62, in force immediately before 1 July 2009, continues in force from 1 July 2009 until it is ended under the repealed Act; and
- (c) the repealed Act, as in force immediately before 1 July 2009, otherwise continues to apply in relation to authorised persons.

8 Delegations

For the purpose of the administration of the repealed Act in relation to pre-repeal matters—

- (a) the commissioner may make delegations under the repealed Act, section 130; and
- (b) a delegation under the repealed Act, section 130, in force immediately before 1 July 2009, continues in force from 1 July 2009 until it is ended under the repealed Act.

9 Only 1 subsidy payable for fuel

The repealed Act, section 13 continues to apply in relation to—

- (a) the receipt, whether before or on or after 1 July 2009, of a subsidy for fuel under the repealed Act; and
- (b) the receipt, whether before or on or after 1 July 2009, of a subsidy for fuel under a corresponding law.

10 When retailers' entitlement to subsidy ends

- (1) This section applies to an entitlement to a subsidy for fuel sold as retail fuel.
- (2) If a claim for the subsidy is not made by 30 September 2009 or within 2 years after the fuel was sold as retail fuel, whichever time is earlier, the entitlement ends.
- (3) Subsection (2) applies despite the repealed Act, sections 15, 22 and 23.
- (4) The repealed Act, section 23(2) does not apply to deciding a subsidy if the entitlement to the subsidy has ended under subsection (2).

11 When bulk end users' entitlement to subsidy ends

- (1) This section applies to an entitlement to a subsidy for fuel used as bulk end user fuel.
- (2) If a claim for the subsidy is not made by 30 September 2009 or within 2 years after the fuel was used as bulk end user fuel, whichever time is earlier, the entitlement ends.

Note—

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

- (3) Subsection (2) applies despite the repealed Act, sections 33, 34D, 35 and 36.
- (4) The repealed Act, section 34D(2) does not apply to deciding a subsidy if the entitlement to the subsidy has ended under subsection (2).
- (5) A reference in subsection (2) to making a claim for the subsidy includes lodging a return under the repealed Act, section 38.

Part 4 Repeal of Fuel Subsidy Act 1997

20 Repeal

The Fuel Subsidy Act 1997, No. 63 is repealed.