

NORTHERN TERRITORY OF AUSTRALIA

FUEL SUBSIDIES REGULATIONS

As in force at 1 February 1999

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FUEL SUBSIDIES REGULATIONS

Regulations under the *Fuel Subsidies Act*

1 Citation

These Regulations may be cited as the *Fuel Subsidies Regulations*.

2 Definitions

In these Regulations, unless the contrary intention appears:

McArthur River Project has the same meaning as in the *McArthur River Project Agreement Ratification Act*.

mother ship means a vessel used for the purpose of providing diesel and provisions to a trawler.

trawler means a vessel used to take fish or aquatic life under a licence granted under the Fisheries Act or under an Act of the Commonwealth or a State or another Territory of the Commonwealth that corresponds, as near as practicable, to the Fisheries Act.

3 Diesel

- (1) The petroleum or shale products described in the following items of Schedule 3 to the *Customs Tariff Act 1995* of the Commonwealth are prescribed as diesel for the purposes of the definition of **diesel** in section 3(1) of the Act:

2707.10.19	2707.10.99	2707.20.19
2707.10.91	2707.20.91	2707.20.99
2707.30.19	2709.00.29	2707.30.91
2709.00.99	2707.30.99	2710.00.15
2707.50.29	2710.00.29	2707.50.91
2710.00.39	2707.50.99	2710.00.69

2710.00.89.

- (2) The petroleum or shale products described in the following items of the Schedule to the *Excise Tariff Act 1921* of the Commonwealth are prescribed as diesel for the purposes of the definition of **diesel** in section 3(1) of the Act:

11(B)(1)(a)	11(D)(3)	11(I)(1)(b)(ii)
11(B)(2)(a)	11(I)(2)(a)	11(E)(1)
11(I)(3)(a)	11(C)(1)(a)	11(C)(2)(a)
11(F)(1)	11(J)(1)(a)	11(J)(1)(b)
11(G)(2)	11(J)(2)(a)	11(J)(2)(b).

- (3) The items listed in subregulation (1) are to be interpreted in accordance with the *Customs Tariff Act 1995* of the Commonwealth and any other Commonwealth Act relevant for that purpose.
- (4) The items listed in subregulation (2) are to be interpreted in accordance with the *Excise Tariff Act 1921* of the Commonwealth and any other Commonwealth Act relevant for that purpose.

4 Prescribed fuel

- (1) The fuel described in the following items of Schedule 3 to the *Customs Tariff Act 1995* of the Commonwealth are prescribed fuel for the purposes of the definition of **prescribed fuel** in section 3(1) of the Act:

2707.10.19	2707.30.19	2710.00.15
2707.10.91	2707.30.91	2710.00.29
2707.10.99	2707.30.99	2710.00.39
2710.00.57	2707.20.19	2707.50.29
2710.00.59	2707.20.91	2707.50.91
2710.00.69	2707.20.99	2707.50.99
2710.00.89	2709.00.29	2709.00.99.

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- (2) The goods described in the following items of the Schedule to the *Excise Tariff Act 1921* of the Commonwealth are prescribed fuel for the purposes of the definition of **prescribed fuel** in section 3(1) of the Act:

11(B)(1)(a)	11(F)(1)	11(I)(1)(b)(ii)
11(B)(2)(a)	11(I)(2)(a)	11(G)(2)
11(I)(3)(a)	11(C)(1)(a)	11(C)(2)(a)
11(H)(1)(b)	11(J)(1)(a)	11(H)(1)(c)
11(J)(1)(b)	11(D)(3)	11(H)(2)(b)
11(J)(2)(a)	11(H)(2)(c)	11(J)(2)(b)
11(E)(1).		

- (3) The items listed in subregulation (1) are to be interpreted in accordance with the *Customs Tariff Act 1995* of the Commonwealth and any other Commonwealth Act relevant for that purpose.
- (4) The items listed in subregulation (2) are to be interpreted in accordance with the *Excise Tariff Act 1921* of the Commonwealth and any other Commonwealth Act relevant for that purpose.

5 Indexation of special subsidy rate

- (1) The special subsidy rate is to be indexed in accordance with the following formula:

$$\text{Indexed SSR} = [(\text{existing SSR} + 1.1) \times \text{CPI}] - 1.1$$

Where:

SSR is the special subsidy rate; and

CPI has the same meaning as **factor** has in section 6A(4) of the *Excise Tariff Act 1921* of the Commonwealth.

- (2) If CPI is less than one, the formula will not apply.
- (3) The indexed special subsidy rate is to be rounded to 3 decimal places.
- (4) The indexed special subsidy rate is to apply from the 6 month period commencing 1 February 1999 and from the commencement of each subsequent 6 month period.

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- (5) The indexed special subsidy rate is only to apply to prescribed fuel or diesel that is supplied in accordance with the Act after the commencement of the relevant 6 month period.
 - (6) An amount prescribed under paragraph (b) of the definition of **special subsidy rate** in section 3(1) of the Act is not to be indexed in accordance with this regulation.

6 Exemption of mother ship operators

The operator of a mother ship is exempted from the requirement to be licensed under section 6 of the Act in respect diesel supplied by the operator to a trawler at sea by way of the mother ship.

7 Fee for licence

For the purposes of section 7(2) of the Act, the prescribed fee is \$500.

8 Period of licence

For the purposes of section 8(2) of the Act, the prescribed period is 12 months.

9 Records

For the purposes of section 11(1) of the Act, the prescribed records are:

- (a) the invoice number;
- (b) the name and address of the person supplied;
- (c) the delivery address;
- (d) the date of supply;
- (e) the quantity supplied;
- (f) the price per litre; and
- (g) the type of fuel supplied.

10 Special subsidy

- (1) The special subsidy is payable to McArthur River Mining Pty Ltd in respect of prescribed fuel and diesel that is purchased and delivered from a place in the Territory and used by it or its contractors on the McArthur River Project.

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- (2) The special subsidy is payable to a person in respect of:
- (a) diesel supplied by the person to a trawler at sea by way of a mother ship; and
 - (b) diesel used by the mother ship in supplying the diesel referred to in paragraph (a).

11 Reduction of fuel subsidies

- (1) If a subsidy claim is made for prescribed fuel or diesel supplied from a place in Australia outside of the Territory to a person who took delivery of it in the Territory, the subsidy is to be calculated as provided in this regulation.

- (2) In the case of the general subsidy, if under a law or scheme of a State or another Territory of the Commonwealth, a subsidy is payable on the prescribed fuel at a rate that equals or exceeds the general subsidy rate, no general subsidy is payable.

- (3) In the case of the general subsidy, if under a law or scheme of a State or another Territory of the Commonwealth, a subsidy is payable on the prescribed fuel at a rate that is less than the general subsidy rate, the general subsidy is to be calculated as follows:

$$\text{general subsidy} = \text{quantity in litres} \times (\text{general subsidy rate} - \text{other jurisdiction subsidy rate}).$$

- (4) In the case of the ORD subsidy, if under a law or scheme of a State or another Territory of the Commonwealth, a subsidy is payable on the diesel at a rate that equals or exceeds the sum of the general subsidy rate and the ORD subsidy rate, no subsidy is payable.

- (5) In the case of the ORD subsidy, if under a law or scheme of a State or another Territory of the Commonwealth, a subsidy is payable on the diesel at a rate that is greater than the general subsidy rate, but is less than the sum of the ORD subsidy rate and the general subsidy rate, the ORD subsidy is to be calculated as follows:

$$\text{ORD subsidy} = \text{quantity in litres} \times [\text{ORD subsidy rate} - (\text{other jurisdiction subsidy rate} - \text{general subsidy rate})].$$

- (6) In the case of the ORD subsidy, if under a law or scheme of a State or another Territory of the Commonwealth, a subsidy is payable on the diesel at a rate that is less than the general subsidy rate, the ORD subsidy is to be calculated as follows:

$$\text{ORD subsidy} = \text{quantity in litres} \times \text{ORD subsidy rate}.$$

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- (7) In the case of the special subsidy, if under a law or scheme of a State or another Territory of the Commonwealth, a subsidy is payable on the prescribed fuel or diesel at a rate that equals or exceeds the sum of the general subsidy rate and the special subsidy rate, no subsidy is payable.
- (8) In the case of the special subsidy, if under a law or scheme of a State or another Territory of the Commonwealth, a subsidy is payable on the prescribed fuel or diesel at a rate that is greater than the general subsidy rate, but is less than the sum of the special subsidy rate and the general subsidy rate, the special subsidy is to be calculated as follows:

special subsidy = quantity in litres x [special subsidy rate – (other jurisdiction subsidy rate – general subsidy rate)].

- (9) In the case of the special subsidy, if under a law or scheme of a State or another Territory of the Commonwealth, a subsidy is payable on the prescribed fuel or diesel at a rate that is less than the general subsidy rate, the special subsidy is to be calculated as follows:

special subsidy = quantity in litres x special subsidy rate.

12 Applying for fuel subsidies

- (1) An application for the general subsidy is to be made for supplies of prescribed fuel made in a calendar month beginning on the first day of the month and the first prescribed period is the month beginning 1 February 1999.
- (2) Subject to subregulation (3), an application for the ORD subsidy or the special subsidy may be made at any time.
- (3) An application for a fuel subsidy is to be made within 3 years after the prescribed fuel or diesel was supplied.
- (4) An application cannot be made for the ORD subsidy or the special subsidy in respect of prescribed fuel or diesel supplied before 1 February 1999.

13 Calculation of fuel subsidies

- (1) The amount of general subsidy payable to a licensed supplier is the sum of the quantity in litres of prescribed fuel:
- (a) supplied at the general subsidised price; and
 - (b) used by the licensed supplier,

multiplied by the general subsidy rate.

- (2) The amount of ORD subsidy payable to an applicant is the quantity in litres of eligible diesel multiplied by the ORD subsidy rate.
- (3) The amount of special subsidy payable to an applicant is the quantity in litres of eligible prescribed fuel or diesel multiplied by the special subsidy rate.
- (4) This regulation is subject to regulation 11.
- (5) In this regulation, **eligible**, in respect of prescribed fuel or diesel, means the prescribed fuel or diesel qualifies for a fuel subsidy.

14 Expenses for attending examination

- (1) If a person is required under section 36 of the Act to attend for examination and the person lives more than 7 kilometres from the place of the examination, the Commissioner is to pay to the person travelling expenses that the Commissioner thinks reasonable (but not exceeding the actual travelling expenses incurred by the person).
- (2) Subregulation (1) does not apply if the person is a subsidy applicant or an employee of a subsidy applicant.

ENDNOTES

1 KEY

Key to abbreviations

amd = amended
app = appendix
bl = by-law
ch = Chapter
cl = clause
div = Division
exp = expires/expired
f = forms
Gaz = *Gazette*
hdg = heading
ins = inserted
lt = long title
nc = not commenced

od = order
om = omitted
pt = Part
r = regulation/rule
rem = remainder
renum = renumbered
rep = repealed
s = section
sch = Schedule
sdiv = Subdivision
SL = Subordinate Legislation
sub = substituted

2 LIST OF LEGISLATION

Fuel Subsidies Regulations (SL No. 2, 1999)

Notified	1 February 1999
Commenced	1 February 1999