



Product Grants and Benefits Administration (Claim Period — Product Stewardship (Oil) Benefit) Determination 2001

I, PAUL TREGILLIS, Assistant Commissioner of Taxation, delegate of the Commissioner of Taxation, make this Determination under subsection 12 (1) of the *Product Grants and Benefits Administration Act 2000*.

Dated 2001

Assistant Commissioner of Taxation

1 Name of Determination

This Determination is the *Product Grants and Benefits Administration (Claim Period — Product Stewardship (Oil) Benefit) Determination 2001*.

2 Commencement

This Determination commences on the day on which it is made.

3 Definitions

In this Determination:

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

claim means a claim for payment of product stewardship (oil) benefit under section 15 of the Act.

4 Application of Determination

- (1) This Determination applies in relation to product stewardship (oil) benefit.
- (2) However, this Determination does not authorise the making of a claim or the payment of an amount of product stewardship (oil) benefit in a way that is inconsistent with the Act or the *Product Stewardship (Oil) Act 2000*.

Note The *Product Stewardship (Oil) Act 2000* confers an entitlement to product stewardship (oil) benefit for the sale or consumption of recycled oil that has been recycled in Australia.

Product stewardship (oil) benefit is payable for claim periods. The Commissioner is required to determine these claim periods.

5 No advance or unreconciled advance

The claim period for product stewardship (oil) benefit is the claim period nominated by an entity on the approved claim form.