



Product Grants and Benefits Administration (Claim Period — Fuel Sales Grant) 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

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1 Name of Determination

This Determination is the *Product Grants and Benefits Administration (Claim Period — Fuel Sales Grant) 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*.

advance means an advance on account of fuel sales grant that may become payable.

approval day means the day on which an application for advance is approved.

claim means a claim for payment of fuel sales grant under section 15 of the Act.

commencement day means the day on which this Determination commences.

Commissioner's arrangements means the administrative arrangements made by the Commissioner for administering fuel sales grant.

Note Fuel sales grant is administered on the basis of 3-monthly periods. An entity is not required to apply for advance, or make a claim, in relation to a particular 3-month period. However, under the Commissioner's administrative arrangements, the 3-monthly periods are used as reference points for the assessment of entitlements, even if an entity chooses not to apply or make a claim during a particular period.

unreconciled advance means an amount of advance, received by an entity, in respect of which the entity:

- (a) has not made a claim; or
- (b) is liable to repay an amount to the Commissioner.

4 Application of Determination

- (1) This Determination applies in relation to fuel sales grant.
- (2) However, this Determination does not authorise the making of a claim, the payment of an advance or the payment of an amount of fuel sales grant in a way that is inconsistent with the Act or the *Fuel Sales Grants Act 2000*.

Note The *Fuel Sales Grants Act 2000* confers an entitlement to grants to be paid to registered sellers of petroleum fuel for sales to end users that are made at an eligible location. The amount of the grant is to be calculated according to a method prescribed in regulations.

Fuel sales grant is payable for claim periods. The Commissioner is required to determine these claim periods.

The claim periods in this Determination are based in part on the administrative arrangements established by the Commissioner. Fuel sales grant is administered on the

basis of periods of 3 months in which advance payments and claims are monitored and reconciled.

5 Unreconciled advance between 1 July 2001 and 1 October 2001

If an entity:

- (a) had an unreconciled advance at any time before 1 October 2001; and
 - (b) did not make a claim in relation to the advance before 1 October 2001;
- the claim period for the grant to which the advance relates starts on the date of the first sale of fuel to which the grant relates and ends on 1 October 2001.

Note If an entity receives an advance on account of a grant or benefit that may become payable, and the entity does not make a claim for payment of the grant or benefit within 28 days after the end of the claim period concerned, the entity is liable to repay the amount of the advance to the Commonwealth: see section 13 of the Act.

6 First advance on or after 1 October 2001

- (1) This section applies if:

- (a) an advance was approved for an entity on or after 1 October 2001; and
- (b) the advance was the first advance approved for the entity.

Note The entity is regarded by the Commissioner as an **advance claimant**.

- (2) If the entity makes a claim for the grant to which the advance relates within 3 months and 28 days after the approval day, the claim period for that grant is the period nominated by the entity on the approved claim form.
- (3) If the entity does not make a claim for the grant to which the advance relates within that period, the claim period for that grant is taken to be the period of 3 months starting immediately after the approval day.

Note If an entity receives an advance on account of a grant or benefit that may become payable, and the entity does not make a claim for payment of the grant or benefit within 28 days after the end of the claim period concerned, the entity is liable to repay the amount of the advance to the Commonwealth: see section 13 of the Act.

7 Second or later advance: last claim approved within previous 3 months

- (1) This section applies if:

- (a) an advance (the **new advance**) is approved for an entity; and
- (b) the new advance is the first advance applied for in relation to a period of 3 months identified in accordance with the Commissioner's arrangements; and
- (c) the most recent claim approved for the entity related to the most recent completed period for which the entity could have made a claim in accordance with the Commissioner's arrangements.

Note The entity is regarded by the Commissioner as an **advance claimant**.

- (2) If the entity makes a claim for the grant to which the new advance relates within 3 months and 28 days after the day on which the most recent claim was approved for the entity, the claim period for that grant is the period nominated by the entity on the approved claim form.
- (3) If the entity does not make a claim for the grant to which the new advance relates within 3 months and 28 days after the day on which the most recent claim was approved for the entity, the claim period for that grant is taken to be the period of 3 months starting immediately after the approval of the most recent claim.

Note If an entity receives an advance on account of a grant or benefit that may become payable, and the entity does not make a claim for payment of the grant or benefit within 28 days after the end of the claim period concerned, the entity is liable to repay the amount of the advance to the Commonwealth: see section 13 of the Act.

8 Second or later advance: no claim approved within previous 3 months

- (1) This section applies if:
 - (a) an advance (the *new advance*) is approved for an entity; and
 - (b) the new advance is the first advance applied for in relation to a period of 3 months identified in accordance with the Commissioner's arrangements; and
 - (c) the most recent claim approved for the entity did not relate to the most recent completed period for which the entity could have made a claim in accordance with the Commissioner's arrangements.

Note The entity is regarded by the Commissioner as an *advance claimant*.

- (2) If the entity makes a claim for the grant to which the new advance relates within 3 months and 28 days after the end of the most recent completed period mentioned in paragraph (1) (c), the claim period for that grant is the period nominated by the advance claimant on the approved claim form.
- (3) If the entity does not make a claim for the grant to which the new advance relates within 3 months and 28 days after the end of the most recent completed period mentioned in paragraph (1) (c), the claim period for that grant is taken to be the period of 3 months starting immediately after the end of that period.

Note If an entity receives an advance on account of a grant or benefit that may become payable, and the entity does not make a claim for payment of the grant or benefit within 28 days after the end of the claim period concerned, the entity is liable to repay the amount of the advance to the Commonwealth: see section 13 of the Act.

9 No advance or unreconciled advance

If sections 5, 6, 7 and 8 do not apply to an entity, the claim period for a grant is the claim period nominated by the entity on the approved claim form.