Petroleum Products Subsidy Act 1965

Reprinted as in force on 15 September 1999

Reprint No. 1A*

* Minor differences in presentation between this reprint and another reprint with the same number are due to the conversion to new styles. The content has not changed.
Information about this reprint

This Act is reprinted as at 15 September 1999. 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.

Minor editorial changes allowed under the provisions of the Reprints Act 1992 have also been made to use aspects of format and printing style consistent with current drafting practice (s 35).

This page is specific to this reprint. See previous reprint 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 reprint.

Dates shown on reprints

Reprints dated at last amendment All reprints produced on or after 1 July 2002, hard copy and electronic, are dated as at the last date of amendment. Previously reprints were dated as at the date of publication. If a hard copy reprint is dated earlier than an electronic 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 a hard copy reprint is the same as the date shown for an electronic version previously published, it merely means that the electronic version was published before the hard copy version. Also, any revised edition of the previously published electronic version will have the same date as that version.

Replacement reprint date If the date of a hard copy reprint is the same as the date shown on another hard copy reprint it means that one is the replacement of the other.
# Petroleum Products Subsidy Act 1965

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Petroleum Products Subsidy Act 1965

[as amended by all amendments that commenced on or before 15 September 1999]

An Act to subsidise the distribution of certain petroleum products in certain country areas

1 Short title
This Act may be cited as the Petroleum Products Subsidy Act 1965.

2 Meaning of terms
(1) In this Act—

  authorised officer means a person appointed to be an authorised officer under section 5.

  Commonwealth Minister means the Minister of State of the Commonwealth who at the material time is administering the States Grants (Petroleum Products) Act 1965 (Cwlth).

  eligible petroleum product means motor spirit, automotive distillate, aviation gasoline or aviation turbine fuel.

  registered distributor of eligible petroleum products means a distributor of eligible petroleum products who is registered in accordance with the scheme.

  scheme means the scheme in force at the material time in relation to the State for the purposes of the States Grants (Petroleum Products) Act 1965 (Cwlth).

(2) Where in accordance with the scheme, it is directed that any goods are or are not to be treated for the purpose of the scheme as motor spirit, automotive distillate, aviation gasoline, or aviation turbine fuel, those goods shall or shall
not, as the case may be, be so treated for the purposes of this Act.

3 Calculation of subsidy
There are payable, in accordance with this Act, to registered distributors of eligible petroleum products, amounts ascertained in accordance with the scheme.

4 Advances on account of subsidy
The Minister may authorise an advance on account of a payment under this Act to be made in accordance with the scheme to a registered distributor of eligible petroleum products on such terms and conditions (including conditions with respect to the giving to purchasers of those products from the distributor of the benefit of the amount of the advance) as the Minister thinks fit.

5 Authorised officers
(1) The Minister may by notification published in the gazette appoint persons to be authorised officers for the purposes of this Act.
(2) A person may be appointed to be an authorised officer notwithstanding that the person is an officer of the Commonwealth.

6 Claims for payments
A claim by a registered distributor of eligible petroleum products for a payment under this Act shall be made to an authorised officer and in accordance with the regulations.

7 Certificates
(1) An authorised officer shall examine each claim for a payment under this Act made to the authorised officer and shall, if the authorised officer is satisfied that an amount is payable to the claimant, give a certificate in writing to that effect.
(2) An authorised officer who is examining a claim for a payment under this Act may give a certificate in writing that a sale or use of a specified quantity of an eligible petroleum product by a specified person took place at a specified date and place.

(3) Where an authorised officer is satisfied that an amount paid to a person under this Act (including an amount paid by way of an advance) was not payable to the person or exceeded the amount that was payable to the person, the authorised officer may give a certificate in writing that the amount paid or the amount of the excess, as the case may be, is repayable by the person to the State.

(4) The auditor-general shall treat a certificate under this section as correct in all respects.

(5) For the purposes of this Act, a document purporting to be a certificate referred to in this section shall, unless the contrary is proved, be deemed to be such a certificate and to have been duly given.

8 Payments
Where a certificate is given under section 7(1), the Minister shall authorise an amount equal to the amount specified in the certificate to be paid to the person in respect of whom the certificate was given.

9 Overpayments
Where an authorised officer gives a certificate under section 7(3) that an amount is repayable by a person to the State, the person is liable to repay that amount to the State and the State may recover the amount in a court of competent jurisdiction as a debt due to the State.

10 Preservation of accounts etc.
A person who receives a payment under this Act in respect of the sale or use of any eligible petroleum products shall preserve the accounts, books and documents relating to that sale or use until the expiration of 2 years after the date of
making of the claim in respect of which the payment was made.
Maximum penalty—$1000.

11 Stocktaking and inspection of accounts etc.
(1) For the purposes of this Act, an authorised officer may, at all reasonable times, enter any premises of a registered distributor of eligible petroleum products or any vehicle used by such a distributor for the carriage of any such products and may—
   (a) inspect and take stock of any such products; and
   (b) take samples of any such products; and
   (c) inspect the accounts, books and documents relating to the sale, use and purchase of any such products.
(2) The occupier of any premises or person in charge of any vehicle referred to in subsection (1) shall provide the authorised officer with all reasonable facilities and assistance for the effective exercise of the authorised officer’s powers under this section.
(3) A person shall not obstruct, molest or hinder an authorised officer in the exercise of the authorised officer’s powers under this section.
Maximum penalty—$1000.

12 Powers of authorised officer
For the purposes of this Act an authorised officer shall have and may exercise all the powers, authorities, protection and jurisdiction of a commission under the Commissions of Inquiry Act 1950, except such as are confined to a chairperson of such a commission who is a judge of the Supreme Court.

13 Offences
(1) A person shall not—
   (a) obtain a payment under this Act that, to the knowledge of the person, is not payable; or
(b) obtain a payment under this Act by means of a statement that, to the knowledge of the person, is false or misleading in a material particular; or

c) present to an authorised officer or other person doing duty in relation to this Act an account, book or document, or make to such an officer or person a statement, that, to the knowledge of the person, is false or misleading in a material particular.

Maximum penalty—$2000 or 12 months imprisonment.

(2) For the purposes of subsection (1) a matter shall be deemed to be within the knowledge of a person being a body corporate if the matter is within the knowledge of a director or officer of the body corporate.

(3) Where a person is convicted of an offence against subsection (1), the court may, in addition to imposing a penalty under that subsection, order the person to refund to the State the amount of any payment under this Act wrongfully obtained by that person.

(4) Where a court has made an order under subsection (3), a certificate under the hand of the registrar of the court specifying the amount ordered to be refunded and the person by whom the amount is payable may be filed in a court having civil jurisdiction to the extent of that amount and is thereupon enforceable in all respects as a final judgment of that court.

14 Prosecution of offences

(1) All offences under this Act may be prosecuted in the summary way under the Justices Act 1886, within 2 years from the time when the matter of complaint arises, upon the complaint of any authorised officer or of any person, other than an authorised officer, who is thereunto authorised in writing by the Minister.

(2) Notwithstanding the Criminal Code, section 7 or 23, or any other Act of law, or any rule or practice of law, where any person commits an offence against this Act as an agent or employee, the principal or employer of such person shall be deemed to have taken part in committing the offence, and to
be guilty of the offence, and may be charged with actually committing it.

(2A) It shall be immaterial that the offence was committed without the authority or contrary to the instructions of the principal or employer.

(3) A person shall not be liable to be convicted for an offence against this Act committed by the person as an employee if the adjudicating court is satisfied that the offence was committed at a time and place when and where the business of the person’s employer was being conducted under the personal superintendence of such employer or of a manager or other representative of such employer, and that the offence was committed with the knowledge of such employer, manager or other representative.

(4) Save as provided by subsection (3), this section applies so as not to prejudice any liability imposed under this Act upon any person by whom any offence against this Act is actually committed.

(5) Where a body corporate offends against this Act each and every one of the following persons shall be deemed to have committed the offence, and shall be liable to be proceeded against and punished accordingly, namely—

(a) the managing director, manager, or other governing officer, by whatever name called, and every member of the governing body, by whatever name called, thereof;

(b) every person who in Queensland manages or acts or takes part in the management, administration, or government of the business in Queensland of the body corporate.

(5A) Subsection (5) applies so as not to limit or affect howsoever the liability of a body corporate to be proceeded against and punished for an offence against this Act committed by it.

(6) No person who is proceeded against pursuant to subsection (5) shall be convicted if the person satisfies the court that the offence was committed without the person’s consent or connivance and that the person exercised all such diligence to prevent the commission of the offence as the person ought to have exercised having regard to all the circumstances.
15 Delegation

(1) The Minister may, either generally or otherwise as provided in the instrument of delegation, by signed writing delegate all or any of the Minister’s powers under this Act (except this power of delegation).

(2) A power so delegated may be exercised by the delegate in accordance with the instrument of delegation.

(3) A delegation under this section is revocable at will and does not prevent the exercise of a power by the Minister.

16 Financial provisions


(1A) Accounts for the fund must be kept as part of the departmental accounts of the department.

(1B) Amounts received for the fund must be deposited in a departmental financial-institution account of the department but may be deposited in an account used for depositing other amounts of the department.

(2) There shall be credited to the fund—

(a) all sums of money received by the State from the Commonwealth by way of financial assistance under the States Grants (Petroleum Products) Act 1965 (Cwlth); and

(b) all amounts recovered by the State pursuant to section 9.

(3) There shall be debited to the fund all amounts paid to registered distributors of eligible petroleum products pursuant to this Act.

(4) In this section—
departmental accounts, of a department, means the accounts of the department under the Financial Administration and Audit Act 1977, section 12.

departmental financial-institution account, of a department, means an account of the department kept under the Financial Administration and Audit Act 1977, section 18.

other amounts, of a department, means amounts received by the department other than amounts received for the fund.

17 Regulations

(1) The Governor of the State may make regulations, not inconsistent with this Act, prescribing all matters required or permitted by this Act to be prescribed or necessary or convenient to be prescribed for carrying out or giving effect to this Act and, in particular, prescribing—

(a) the manner in which claims for payments under this Act shall be made; and

(b) the information to be furnished by claimants in connection with claims for payments under this Act; and

(c) penalties not exceeding $200 for offences against the regulations.

(2) Regulations may be made on the passing of this Act.

(3) All regulations made under this Act shall upon publication in the gazette be judicially noticed and such publication shall be conclusive evidence of the matters contained therein.

(4) All regulations made under this Act shall be laid before the Legislative Assembly within 14 days after the publication thereof in the gazette or, if the Legislative Assembly is not then sitting for the transaction of business, within 14 after it next commences to sit.

(5) If the Legislative Assembly within 14 sitting days after any such regulation has been laid before it resolves that any provision of such regulation ought to be annulled, such provision shall cease to have effect, but without prejudice to the validity of anything done thereunder in the meantime or to the power to make new regulations.
11

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Endnotes

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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 15 September 1999. Future amendments of the Petroleum Products Subsidy Act 1965 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

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

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

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

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<td>1 July 1999</td>
<td>15 September 1999</td>
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5 Tables in earlier reprints

6 List of legislation

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- date of assent 10 September 1965
- commenced 16 September 1965 (proc pubd gaz 18 September 1965 p 293)
- amending legislation—

Petroleum Products Subsidy Act Amendment Act 1978 No. 8
- date of assent 24 May 1978
- commenced on date of assent

Petroleum Products Subsidy Act Amendment Act 1985 No. 26
- date of assent 15 April 1985
- commenced on date of assent

Financial Administration Legislation Amendment Act 1999 No. 29 ss 1–2, 50 sch
- date of assent 16 June 1999
- ss 1–2, 50 commenced on date of assent
- remaining provisions commenced 1 July 1999 (1999 SL No. 122 and see 1999 SL No. 119, 1999 SL No. 70 s 2(3))

7 List of annotations

Short title
s 1  amd R1 (see RA s 37)

Meaning of terms
s 2  amd 1978 No. 8 s 2(b); 1985 No. 26 s 2(b)
Petroleum Products Subsidy Act 1965

Preservation of accounts etc.
s 10 and 1978 No. 8 s 2(a)(i)
and 1985 No. 26 s 2(a)(i)
def “Commonwealth Minister” amd 1978 No. 26 s 2(a)(i)
def “eligible petroleum product” amd 1985 No. 26 s 2(a)(ii)
def “Minister” om R1 (see RA s 39)
def “registered distributor of eligible petroleum products” amd 1978 No. 8
s 2(a)(ii)
def “scheme” sub 1978 No. 8 s 2(a)(iii)
and 1985 No. 26 s 2(a)(iii)

Stocktaking and inspection of accounts etc.
s 11 and 1978 No. 8 s 4 sch; 1985 No. 26 s 4

Offences
s 13 and 1978 No. 8 s 4 sch

Prosecution of offences
s 14 and 1985 No. 26 s 5

Financial provisions
s 16 and 1978 No. 8 s 3; 1985 No. 26 s 6; 1999 No. 29 s 50 sch

Regulations
s 17 and 1978 No. 8 s 4 sch