

# Petroleum Products Subsidy Regulation 2004

[2004-554]



New South Wales

## Status Information

### Currency of version

Repealed version for 13 August 2004 to 30 June 2010 (accessed 19 July 2024 at 3:27)

Legislation on this site is usually updated within 3 working days after a change to the legislation.

### Provisions in force

The provisions displayed in this version of the legislation have all commenced.

### Notes—

- **Repeal**

The Regulation was repealed by Sch 13.3 (b) to the [State Revenue Legislation Amendment Act 2010 No 46](#) with effect from 1.7.2010.

### Authorisation

This version of the legislation is compiled and maintained in a database of legislation by the Parliamentary Counsel's Office and published on the NSW legislation website, and is certified as the form of that legislation that is correct under section 45C of the [Interpretation Act 1987](#).

File last modified 1 July 2010

# Petroleum Products Subsidy Regulation 2004



New South Wales

## Contents

<b>Part 1 Preliminary</b> .....	3
1 Name of Regulation .....	3
2 Commencement .....	3
3 Definitions and notes.....	3
<b>Part 2 Subsidies</b> .....	3
4 Zones.....	3
<b>Part 3 Records</b> .....	4
5 Records to be kept in relation to purchases of petroleum products.....	4
6 Records to be kept by zone consumers in relation to consumption of petroleum products.....	4
7 Records to be kept by registered persons in relation to sales of petroleum products .....	5
8 Records to be kept in relation to retail sales in a zone .....	6
9 General provisions relating to keeping records .....	7
10 No obligation to duplicate records.....	7
<b>Part 4 Miscellaneous</b> .....	7
11 Saving arising on repeal of former regulation .....	7
<b>Schedule 1 Zone boundaries</b> .....	7

# Petroleum Products Subsidy Regulation 2004



New South Wales

Her Excellency the Governor, with the advice of the Executive Council, has made the following Regulation under the *Petroleum Products Subsidy Act 1997*.

MICHAEL EGAN, M.L.C., Treasurer

## Part 1 Preliminary

### 1 Name of Regulation

This Regulation is the *Petroleum Products Subsidy Regulation 2004*.

### 2 Commencement

This Regulation commences on 1 September 2004.

**Note—**

This Regulation replaces the *Petroleum Products Subsidy (1997 Act) Regulation 1999*, which is repealed on 1 September 2004 by section 10 (2) of the *Subordinate Legislation Act 1989*.

### 3 Definitions and notes

(1) In this Regulation:

**the Act** means the *Petroleum Products Subsidy Act 1997*.

**zone** means a zone prescribed by clause 4.

(2) Notes in the text of this Regulation do not form part of this Regulation.

## Part 2 Subsidies

### 4 Zones

For the purposes of section 4 (1) of the Act, the State is divided into 5 zones, with boundaries as specified in Schedule 1.

## **Part 3 Records**

### **5 Records to be kept in relation to purchases of petroleum products**

(1) The following persons must keep the records required to be kept by this clause:

- (a) a registered person,
- (b) a zone retailer or zone consumer who purchases subsidised petroleum products from a registered person.

Maximum penalty: 50 penalty units.

(2) For each purchase of petroleum products, separate records must be made showing:

- (a) the name and address of the vendor, and
- (b) the price at which the petroleum products were purchased, and
- (c) the date of the purchase, and
- (d) the volume (in litres) of the petroleum products, and
- (e) the address of the place at which the petroleum products were delivered to the purchaser.

(3) However, a person is not required to keep a record in respect of the following:

- (a) any petroleum products (including diesel fuel) purchased by the person in the course of an ordinary retail sale,
- (b) any diesel fuel purchased by the person from a person who sold it by retail in the ordinary course of a business or activity conducted by the retailer if the quantity of diesel fuel purchased does not exceed 100 litres.

### **6 Records to be kept by zone consumers in relation to consumption of petroleum products**

(1) A zone consumer must keep, or cause to be kept, such records as are necessary, in connection with the consumer's consumption of petroleum products, to enable the assessment of whether a subsidy may be claimed in respect of those petroleum products.

(2) Without limiting subclause (1), a zone consumer must, for each purchase of petroleum products by the zone consumer, keep a copy of the invoice for the sale together with a record of such of the following information as is not contained in the invoice:

- (a) the name and address of the person from whom the petroleum products were purchased,
- (b) the volume (in litres) of petroleum products purchased,

(c) the date on which the petroleum products were purchased,

(d) the address at which the petroleum products were delivered to the purchaser.

(3) However, a record is not required to be kept in respect of the following:

(a) any petroleum products (including diesel fuel) purchased in the course of an ordinary retail sale,

(b) any purchase of diesel fuel if the quantity purchased does not exceed 100 litres.

(4) A zone consumer must not fail to comply with this clause.

Maximum penalty: 50 penalty units.

### **7 Records to be kept by registered persons in relation to sales of petroleum products**

(1) A registered person who sells petroleum products (other than by retail sale by means of a pump that has an accumulative sales meter) in the ordinary course of a business or activity must keep the records required to be kept by this clause.

Maximum penalty: 50 penalty units.

(2) For each sale of petroleum products to which this clause applies, separate records must be made showing:

(a) the name and (if known) the address of the purchaser, and

(b) the number of the purchaser's certificate of registration or a statement to the effect that the purchaser is unregistered, as the case requires, and

(c) the price at which the petroleum products were sold, and

(d) the date of the sale, and

(e) the volume (in litres) of the petroleum products, and

(f) in the case of a sale of motor spirit, the grade of the motor spirit, and

(g) the address of the place at which the petroleum products were delivered to the purchaser.

(3) The records referred to in subclause (2) may be in the form of invoices or copies of invoices containing the required particulars or in any other form.

(4) For each sale of petroleum products, separate records must be made showing the volume (in litres) of petroleum products held in stock at the end of each month.

(5) In this clause:

***certificate of registration*** means a certificate issued under section 8 of the Act.

## **8 Records to be kept in relation to retail sales in a zone**

- (1) A person who sells petroleum products by retail, by means of a pump that has an accumulative sales meter, in the ordinary course of a business or activity that is conducted in New South Wales on premises in a zone must keep the records required to be kept by this clause.

Maximum penalty: 50 penalty units.

- (2) For petroleum products that are sold from a fixed storage tank by means of one or more pumps that each have an accumulative sales meter, separate records must be made showing, for each pump:

(a) the volume (in litres) of petroleum products sold by the person each day through the pump, and

(b) details of each reading taken from the meter in accordance with subclause (5), including:

(i) the time and date of the reading, and

(ii) the volume (in litres) of petroleum products shown by the meter as having been pumped and, in the case of motor spirit, the grade of motor spirit to which the reading relates, and

(iii) if the petroleum products were dispensed otherwise than for the purpose of sale, an explanation of the purpose for which the products were so dispensed and details of their destination.

- (3) For any single sale of diesel fuel in excess of 100 litres, if the diesel fuel is sold as referred to in subclause (2) and is not delivered into the running tank of a road vehicle, a separate record must be made showing:

(a) the date on which the petroleum products were sold, and

(b) the volume (in litres) of petroleum products sold, and

(c) the price (per litre) at which the petroleum products were sold, and

(d) the name and address of the purchaser.

- (4) For all petroleum products sold, separate records must be made showing the volume (in litres) of petroleum products held in stock at the end of each month.

- (5) For the purposes of the records referred to in subclause (2) (b), readings from the accumulative sales meter must be taken on the following occasions:

(a) immediately after the pump is installed (whether as a replacement pump or a new pump),

- (b) at least once daily,
- (c) immediately before and immediately after each alteration or adjustment is made to the meter,
- (d) immediately before and immediately after motor spirit or diesel fuel is dispensed otherwise than for sale,
- (e) immediately before the pump is removed.

## **9 General provisions relating to keeping records**

- (1) If any petroleum products consist of motor spirit of different grades or both motor spirit and diesel fuel, a requirement under this Part to record the price or volume of the petroleum products is not complied with unless the prices or volumes of the different kinds (including, in the case of motor spirit, the different grades) of petroleum products are separately recorded.
- (2) All records required to be kept under this Part must be made in the English language, and the entries in each record must be arranged in chronological order according to the time of each purchase, sale or other matter to which the entry relates.
- (3) All records required to be kept under this Part must be kept for 5 years after the end of the financial year to which the records relate.

Maximum penalty: 50 penalty units.

## **10 No obligation to duplicate records**

If more than one provision of this Part requires a person to keep a record and the provisions can be complied with by the keeping of a single record, it is sufficient compliance with each of those provisions that only one such record be kept.

## **Part 4 Miscellaneous**

### **11 Saving arising on repeal of former regulation**

Any act, matter or thing that, immediately before the repeal of the *Petroleum Products Subsidy (1997 Act) Regulation 1999*, had effect under that Regulation continues to have effect under this Regulation.

## **Schedule 1 Zone boundaries**

(Clause 4)

### **Zone 1**

The towns of Bonshaw, Jennings, Tenterfield, Boggabilla and Mungindi and the area bounded by the border between the State of New South Wales and the State of Queensland, the Tweed River, Terranora Inlet and the Cobaki Broadwater.

**Zone 2**

The area bounded by the border between the State of New South Wales and the State of Queensland to the North, the Pacific Ocean to the East, latitude 29 degrees 21 minutes South to the South and the border between the State of New South Wales and the State of South Australia to the West, excluding the areas in Zone 1.

**Zone 3**

The area bounded by latitude 29 degrees 21 minutes South to the North, the Pacific Ocean to the East, latitude 30 degrees South to the South and the border between the State of New South Wales and the State of South Australia to the West.

**Zone 4**

The area bounded by latitude 30 degrees South to the North, the Pacific Ocean to the East, latitude 30 degrees 22 minutes South to the South and the border between the State of New South Wales and the State of South Australia to the West.

**Zone 5**

The area bounded by latitude 30 degrees 22 minutes South to the North, the Pacific Ocean to the East, latitude 30 degrees 41 minutes South to the South and the border between the State of New South Wales and the State of South Australia to the West.