



Petroleum and Other Fuels Reporting Rules 2017

made under the

Petroleum and Other Fuels Reporting Act 2017

Compilation No. 1

Compilation date: 23 July 2021

Includes amendments up to: *Petroleum and Other Fuels Reporting Amendment
(Fuel Security Services Payment) Rule 2021
(F2021L01009)*

Prepared by the Department of Industry, Science, Energy and Resources

About this compilation

This compilation

This is a compilation of the *Petroleum and Other Fuels Reporting Rules 2017* that shows the text of the law as amended and in force on 23 July 2021 (the **compilation date**).

The notes at the end of this compilation (the **endnotes**) include information about amending laws and the amendment history of provisions of the compiled law.

Uncommenced amendments

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on the Legislation Register (www.legislation.gov.au). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the series page on the Legislation Register for the compiled law.

Application, saving and transitional provisions for provisions and amendments

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

Modifications

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the series page on the Legislation Register for the compiled law.

Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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Part 1—Preliminary

Division 1—Preliminary

1 Name

This instrument is the *Petroleum and Other Fuels Reporting Rules 2017*.

3 Authority

This instrument is made under the *Petroleum and Other Fuels Reporting Act 2017*.

Division 2—Definitions

4 Definitions

Note: A number of expressions used in this instrument are defined in the Act, including the following:

- (a) Agreement;
- (b) constitutional trade and commerce;
- (c) covered activity;
- (d) covered product;
- (e) fuel;
- (f) fuel information;
- (g) fuel-related product;
- (h) holding stock;
- (i) offshore area;
- (j) person;
- (k) producing;
- (l) refining;
- (m) regulated entity;
- (n) Secretary;
- (o) wholesaling.

In this instrument:

Act means the *Petroleum and Other Fuels Reporting Act 2017*.

Australian biofuel plant has the meaning given by section 11.

Australian field has the meaning given by section 11.

Australian GLOWS facility has the meaning given by section 12.

Australian plant (non-biofuel) has the meaning given by section 11.

Australian refinery has the meaning given by section 12.

bunker: a covered product stored in a seagoing ship is stored in the ship's *bunker* if it is stored for the purpose of powering the ship.

domestic, in relation to a subcategory of covered product mentioned in Schedule 1, has the meaning given by subclause 1(3) of that Schedule.

FS Act means the *Fuel Security Act 2021*.

FSSP fuel means gasoline, diesel or kerosene meeting the requirements to be an FSSP fuel in the FSSP rule.

FSSP rule means the *Fuel Security (Fuel Security Services Payment) Rule 2021*.

GLOWS means a covered product in a category mentioned in column 1 of items 15 to 18 of the table in clause 1 of Schedule 1.

Note: GLOWS is short for petroleum-based greases, lubricants, base oils, waxes and solvents.

half-year means a period of 6 months starting on 1 January or 1 July.

high sulphur, in relation to fuel oil, has the meaning given by subclause 1(3) of Schedule 1.

holding input stock, working stock or output stock means holding stock of a covered product that is input stock, working stock or output stock.

input stock, in relation to an Australian refinery or Australian GLOWS facility, has the meaning given by section 12.

international, in relation to a subcategory of covered product mentioned in Schedule 1, has the meaning given by subclause 1(3) of that Schedule.

low sulphur, in relation to fuel oil, has the meaning given by subclause 1(3) of Schedule 1.

natural gas includes the following:

- (a) natural gas liquid;
- (b) compressed natural gas;
- (c) liquefied natural gas;
- (d) methane;
- (e) ethane.

NGER (Audit) Determination means the *National Greenhouse and Energy Reporting (Audit) Determination 2009*.

on water, in relation to a covered product, means:

- (a) kept in storage in a seagoing tanker ship (whether or not in Australia), other than:
 - (i) in the ship's bunker; or
 - (ii) as mentioned in subparagraph (a)(i) or (ii) of the definition of **holding stock** in subsection 5(1) of the Act; and
- (b) intended to be unloaded from the ship at an Australian port.

output stock, in relation to an Australian refinery or Australian GLOWS facility, has the meaning given by section 12.

plant product means:

- (a) liquefied petroleum gas; or
- (b) naphtha; or
- (c) natural gas liquid.

processing plant product means undertaking a process from which plant product is an output.

quarter means a period of 3 months ending on 31 March, 30 June, 30 September or 31 December.

refinery feedstock (other) means any fuel or fuel-related product that is:

- (a) transformed into a covered product at a refinery; and
- (b) is not in a category mentioned in Schedule 1 (other than item 21 of the table in clause 1 of that Schedule).

refining-related gas (other) means a gas that is:

- (a) a fuel; and
- (b) of a kind that is an input into, or an output from any stage of, refining crude oil or condensate undertaken at a refinery; and
- (c) not in a category mentioned in Schedule 1 (other than items 20 and 21 of the table in clause 1 of that Schedule).

registered greenhouse and energy auditor has the meaning given by the FS Act.

reporting period for a covered activity has the meaning given by subsection 18(1).

State marketing area, in relation to wholesaling a covered product, means:

- (a) the State or Territory in which it is expected that the covered product will be consumed, or sold for final consumption; or
- (b) if the State or Territory mentioned in paragraph (a) is not known—the State or Territory in which the wholesaling occurs.

transport biofuel means biofuel that can be used as a transport fuel.

working stock, in relation to an Australian refinery or Australian GLOWS facility, has the meaning given by section 12.

5 Covered activities

For the purposes of paragraph (g) of the definition of ***covered activity*** in subsection 5(1) of the Act, the following activities are prescribed (to the extent they are not covered by other paragraphs of that definition):

- (a) operating a fuel storage terminal, for covered products, that is connected to a refinery or a port by a pipeline;
- (b) processing plant product.

6 Covered products

- (1) For the purposes of paragraph (t) of the definition of ***covered product*** in subsection 5(1) of the Act, the following fuels are prescribed (to the extent they are not covered by another paragraph of that definition):
 - (a) natural gas;
 - (b) ammonia that is intended to be converted into hydrogen for use as a transport fuel;
 - (c) refining-related gas (other);
 - (d) fuel that is refinery feedstock (other).
- (2) For the purposes of paragraph (u) of the definition of ***covered product*** in subsection 5(1) of the Act, any fuel-related product that is refinery feedstock

(other) is prescribed (to the extent it is not covered by another paragraph of that definition).

7 Holding stock—contractual rights

For the purposes of paragraph (b) of the definition of ***holding stock*** in subsection 5(1) of the Act, each of the following circumstances is prescribed in relation to holding a contractual right to take possession of a covered product:

- (a) both of the following subparagraphs apply:
 - (i) the holder of the contractual right owns the covered product but, under the contract, it is kept in storage by another person, as mentioned in paragraph (a) of the definition of ***holding stock*** in subsection 5(1) of the Act, outside Australia;
 - (ii) the contractual right is a right of the owner to take possession of the covered product by removing it from that storage;
- (b) the covered product is on water.

Division 3—Other provisions relating to the scope of this instrument

8 Wholesaling to which this instrument does not apply

This instrument does not apply to wholesaling a covered product, that is not subject to duty of excise or duty of customs, by removing the covered product from an import terminal and transferring it to domestic production facilities.

9 Stock holding to which this instrument does not apply

This instrument does not apply to holding stock:

- (a) by keeping it in storage in a seagoing ship's bunkers; or
- (b) for the exclusive use of the Australian Defence Force or the armed forces of a foreign country.

Note: Under section 5 of the Act, **holding stock** of a covered product does not include:

- (a) storing a covered product in a service station, retail store, personal vehicle, road tanker, rail tank car or pipeline; or
- (b) keeping a covered product wholly or principally for private or domestic use.

Part 2—Reports of fuel information

Division 1—Outline of this Part

10 Outline of this Part

This Part prescribes activities that must be reported periodically to the Secretary under section 11 of the Act.

Some reports must relate to activities undertaken at a particular field, plant or refinery. Other reports must relate to covered products held, owned or wholesaled by a particular person.

Division 2—Definitions

11 Australian fields and plants

Australian fields

- (1) A reference in this instrument to an ***Australian field*** is a reference to a field at which crude oil, condensate or liquefied petroleum gas is or was produced in Australia by a regulated entity.
- (2) A person who must give reports under subsection 11(2) of the Act in relation to covered activities at 2 or more Australian fields may treat the fields as being a single field if the fields:
 - (a) are located in the same State, Territory or offshore area; and
 - (b) are:
 - (i) adjacent; or
 - (ii) administered as a single production area or project.

Australian plants

- (3) A reference in this instrument to an ***Australian biofuel plant*** is a reference to a plant at which transport biofuel is or was produced in Australia by a regulated entity.
- (4) A reference in this instrument to an ***Australian plant (non-biofuel)*** is a reference to a plant at which plant product is or was processed in Australia by a regulated entity.

Storage facilities

- (5) For the purposes of this instrument, a storage facility to which a covered product is delivered from an Australian field, Australian biofuel plant or Australian plant (non-biofuel) is taken to be part of the field or plant, unless the delivery:
 - (a) occurs because the covered product has been sold; or
 - (b) involves exporting the covered product.
- (6) If a covered product is delivered to a storage facility as mentioned in subsection (5) from more than one field or plant, the fuel information in relation to the facility that would otherwise be required to be included in reports for each field or plant may be combined into a single report.

12 Australian refineries and GLOWS facilities

Australian refineries

- (1) A reference in this instrument to an ***Australian refinery*** is a reference to a refinery at which a covered product is or was refined in Australia by a regulated entity.

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- (2) The following paragraphs apply in relation to an Australian refinery:
- (a) a covered product is **input stock** if covered products of that kind are an input into refining undertaken at the refinery;
 - (b) a covered product is **working stock** if covered products of that kind are an output from an intermediary stage of refining undertaken at the refinery, but are further refined at a later stage;
 - (c) a covered product is **output stock** if covered products of that kind are an output from refining undertaken at the refinery, but are not working stock.
- (3) Subsections (1) and (2), and item 7 of the table in subsection 16(1), do not apply to recycling or re-refining GLOWS.

Note: As a result of subsection (3), if the recycling or re-refining of GLOWS is undertaken at an Australian refinery, item 8 of the table in subsection 16(1) does not apply to holding stock of input into, or output from, the recycling or re-refining of GLOWS. Instead, item 5 of the table in subsection 17(1) applies.

Australian GLOWS facilities

- (4) An **Australian GLOWS facility** is a refinery at which a GLOWS is recycled or re-refined in Australia by a regulated entity.
- (5) The following paragraphs apply in relation to an Australian GLOWS facility:
- (a) a covered product is **input stock** if covered products of that kind are an input into recycling or re-refining of GLOWS undertaken at the facility;
 - (b) a covered product is **working stock** if covered products of that kind are an output from an intermediary stage of recycling or re-refining of GLOWS undertaken at the facility, but are further recycled or re-refined at a later stage;
 - (c) a covered product is **output stock** if covered products of that kind are an output from recycling or re-refining of GLOWS undertaken at the facility, but are not working stock.

Division 3—Reports

Subdivision A—Scope of this Division

13 Regulated entities

This Division applies to a covered activity undertaken by a regulated entity.

Note: See also section 20 (which extends the application of this Part to persons who are not regulated entities).

14 Non-reportable natural gas and refining-related gas (other)

- (1) This Division does not apply to:
 - (a) natural gas other than natural gas liquid; or
 - (b) refining-related gas (other).
- (2) Subsection (1) does not apply, in relation to refining-related gas (other) (including refining-related gas (other) that is natural gas), to:
 - (a) items 7 and 8 of the table in subsection 16(1); and
 - (b) paragraph 16(5)(d).

15 Holding stock—entity that stores covered product disregarded if another entity holds contractual right to take possession

This Division does not apply to a regulated entity holding stock of a covered product by keeping a covered product in storage (as mentioned in paragraph (a) of the definition of **holding stock** in subsection 5(1) of the Act) if another regulated entity holds a contractual right to take possession of the covered product (as mentioned in paragraph (b) of that definition) in a circumstance prescribed by section 7 of this instrument.

Subdivision B—Reports

16 Reports—general

- (1) For the purposes of section 11 of the Act:
 - (a) a report must be given under that section if a covered activity of the kind mentioned in column 1 of an item of the following table is undertaken:
 - (i) in relation to the kind of covered product mentioned in column 1 of that item; and
 - (ii) in Australia; and
 - (b) the report must be given by the person mentioned in column 2 of the item; and
 - (c) the report must include the fuel information mentioned in column 3 of the item, in accordance with subsection (2) of this section.

Section 16

Reports—production, processing, refining and wholesaling			
Item	Column 1 Covered activity and covered product	Column 2 Reporter	Column 3 Fuel information
1	producing any of the following at an Australian field during a reporting period: (a) crude oil; (b) condensate; (c) liquefied petroleum gas	each person who first owns any of the crude oil, condensate or liquefied petroleum gas so produced	(a) the State, Territory or offshore area in which the field is located; and (b) the quantities of each of the following: (i) stock of crude oil, condensate or liquefied petroleum gas held at the field at the start of the reporting period; (ii) crude oil, condensate or liquefied petroleum gas produced at the field during the reporting period; (iii) crude oil, condensate or liquefied petroleum gas consumed as fuel at the field during the reporting period; (iv) crude oil, condensate or liquefied petroleum gas delivered from the field during the reporting period; (v) stock of crude oil, condensate or liquefied petroleum gas held at the field at the end of the reporting period; and (c) the average density of the crude oil, condensate, or liquefied petroleum gas covered by paragraph (b). Note: See subsection (4).
2	holding stock of any of the following at an Australian field at the start of a reporting period: (a) crude oil; (b) condensate; (c) liquefied petroleum gas Note: See subsection (4).	each person who owns any of the stock at the start of the reporting period	the fuel information prescribed for the field by item 1
3	producing transport biofuel at an Australian biofuel plant during a reporting period	each person who first owns any of the biofuel so produced	(a) the quantities of each of the following: (i) stock of transport biofuel held at the plant at the start of the reporting period;

Section 16

Reports—production, processing, refining and wholesaling			
Item	Column 1 Covered activity and covered product	Column 2 Reporter	Column 3 Fuel information
			(ii) transport biofuel produced at the plant during the reporting period; (iii) stock of transport biofuel held at the plant at the end of the reporting period; and (b) the average density of the transport biofuel covered by paragraph (a)
4	holding stock of transport biofuel at an Australian biofuel plant at the start of a reporting period	each person who owns any of the transport biofuel at the start of the reporting period	the fuel information prescribed for the plant by item 3
5	processing plant product at an Australian plant (non-biofuel) during a reporting period	each person who first owns any of the plant product that is output from that processing	(a) the quantities of each of the following: (i) stock of plant product held at the plant at the start of the reporting period; (ii) plant product consumed as fuel at the plant during the reporting period; (iii) plant product that is output from processing undertaken at the plant during the reporting period; (iv) plant product delivered from the plant during the reporting period; (v) stock of plant product held at the plant at the end of the reporting period; and (b) the average density of the plant product covered by paragraph (a)
6	holding stock of plant product at an Australian plant (non-biofuel) at the start of a reporting period	each person who owns any of the stock at the start of the reporting period	the fuel information prescribed for the plant by item 5
7	refining a covered product of any kind at an Australian refinery during a reporting period	each person who first owns any of the output stock from that refining	(a) the quantities of each of the following, broken down into imported and non-imported covered products: (i) input stock held at the refinery at the start of the reporting

Section 16

Reports—production, processing, refining and wholesaling			
Item	Column 1 Covered activity and covered product	Column 2 Reporter	Column 3 Fuel information
			<p>period;</p> <p>(ii) input stock delivered to the refinery during the reporting period;</p> <p>(iii) input stock held at the refinery at the end of the reporting period; and</p> <p>(b) the quantities of each of the following:</p> <p>(i) working stock held at the refinery at the start of the reporting period;</p> <p>(ii) output stock held at the refinery at the start of the reporting period;</p> <p>(iii) covered products delivered to the refinery from a petrochemical facility during the reporting period;</p> <p>(iv) covered products entered into refining undertaken at the refinery during the reporting period;</p> <p>(v) covered products consumed as fuel at the refinery during the reporting period;</p> <p>(vi) covered products that are output from any stage of refining undertaken at the refinery during the reporting period;</p> <p>(vii) covered products delivered from the refinery to a petrochemical facility during the reporting period;</p> <p>(viii) working stock held at the refinery at the end of the reporting period;</p> <p>(ix) output stock held at the refinery at the end of the reporting period; and</p> <p>(c) the average density of the covered products covered by paragraphs (a) and (b); and</p> <p>(d) the total quantity of covered products flared, destroyed or otherwise lost at</p>

Section 16

Reports—production, processing, refining and wholesaling			
Item	Column 1 Covered activity and covered product	Column 2 Reporter	Column 3 Fuel information
			the refinery during the reporting period
8	holding input stock or output stock at an Australian refinery at the start of a reporting period	each person who owns any of the stock at the start of the reporting period	the fuel information prescribed for the refinery by item 7
9	wholesaling petroleum coke during a reporting period	the regulated entity who undertakes the wholesaling	the quantity of petroleum coke the regulated entity wholesales in Australia during the reporting period, broken down by each State marketing area
10	wholesaling GLOWS during a reporting period	the regulated entity who undertakes the wholesaling	the quantity of GLOWS the regulated entity wholesales in Australia during the reporting period, broken down by each State marketing area
11	wholesaling any of the following during a reporting period: (a) crude oil; (b) condensate; (c) natural gas liquid; (d) refinery feedstock (other)	the regulated entity who undertakes the wholesaling	the total quantity of crude oil, condensate, natural gas liquid and refinery feedstock (other) the regulated entity wholesales in Australia during the reporting period, broken down by each State marketing area
12	wholesaling any kind of covered product during a reporting period, other than a covered product mentioned in item 9, 10 or 11	the regulated entity who undertakes the wholesaling	the quantity of covered product (other than a covered product mentioned in item 9, 10 or 11) the regulated entity wholesales in Australia during the reporting period, broken down by each State marketing area

Quantities and densities must be broken down into categories and subcategories of covered product

- (2) The quantities and densities mentioned in column 3 of the table in subsection (1) must be broken down into the relevant categories and subcategories of covered product mentioned in Schedule 1.
- (3) Subsection (2) does not apply to a quantity mentioned in:
 - (a) paragraph (d) of column 3 of item 7 of the table; or
 - (b) column 3 of item 11 of the table.

Crude oil etc. sold or exported before the start of the reporting period

- (4) Column 3 of item 1, and item 2, of the table in subsection (1) do not apply to crude oil, condensate or liquefied petroleum gas that was sold or exported before the start of the reporting period.

Thresholds

- (5) For the purposes of subsection 13(2) of the Act, subsection 11(2) of the Act does not apply, in relation to a report mentioned in subsection (1) of this section for a reporting period in a financial year, in the following circumstances:
- (a) if item 1 or 2 of the table in subsection (1) applies—the total weight of the crude oil, condensate and liquefied petroleum gas produced at the Australian field in the previous financial year was less than 3,000 tonnes;
 - (b) if item 3 or 4 of the table applies—the total weight of the transport biofuel produced at the Australian biofuel plant in the previous financial year was less than 3,000 tonnes;
 - (c) if item 5 or 6 of the table applies—the total weight of plant product output from processing undertaken at the Australian plant (non-biofuel) in the previous financial year was less than 3,000 tonnes;
 - (d) if item 7 or 8 of the table applies—the total weight of output stock from refining undertaken at the Australian refinery during the previous financial year was less than 3,000 tonnes;
 - (e) if item 9, 10, 11 or 12 of the table applies—the total weight of all covered products wholesaled by the regulated entity during the previous financial year was less than 3,000 tonnes.

17 Reports—holding stock

- (1) For the purposes of section 11 of the Act:
- (a) a report must be given under that section if a covered activity of the kind mentioned in column 1 of an item of the following table (as affected by subsection (2) or (3) of this section) is undertaken, at the end of a reporting period, in relation to the kind of covered product mentioned in column 1 of that item; and
 - (b) the report must be given by the person mentioned in column 2 of the item; and
 - (c) the report must include the fuel information mentioned in column 3 of the item in relation to stock held, as mentioned in that item, at the end of the reporting period.

Reports—holding stock			
Item	Column 1 Covered activity undertaken at the end of a reporting period	Column 2 Reporter	Column 3 Fuel information
1	holding stock of any kind	the regulated entity	the quantity of the stock held by

Section 17

Reports—holding stock			
Item	Column 1 Covered activity undertaken at the end of a reporting period	Column 2 Reporter	Column 3 Fuel information
	of covered product, unless: (a) item 2 or 5 applies; or (b) the covered product is on water	who holds the stock	the regulated entity as mentioned in columns 1 and 2, broken down: (a) into the relevant categories and subcategories of covered product mentioned in Schedule 1; and (b) by each State or Territory in which the stock is held
2	holding a contractual right to take possession of any kind of covered product in the circumstance prescribed by paragraph 7(a) (about stocks kept in storage outside Australia), unless the covered product is on water	the regulated entity who holds the stock (by holding the contractual right) Note: The holder is also the owner of the stock.	the quantity of the stock held by the regulated entity as mentioned in columns 1 and 2, broken down: (a) into the relevant categories and subcategories of covered product mentioned in Schedule 1; and (b) by each country in which the stock is kept in storage
3	holding a contractual right to take possession of any of the following in the circumstance prescribed by paragraph 7(b) (about covered products on water): (a) crude oil; (b) condensate; (c) liquefied petroleum gas; (d) natural gas liquid; (e) gasoline; (f) diesel; (g) kerosene; (h) fuel oil; (i) biofuel; (j) refinery feedstock (other)	the regulated entity who holds the stock (by holding the contractual right)	the quantity of the stock held by the regulated entity as mentioned in columns 1 and 2, broken down: (a) into the relevant categories (but not subcategories) of covered product mentioned in Schedule 1; and (b) as mentioned in subsection (4) of this section
4	holding stock of any of the following covered products on water, other than as mentioned in item 3:	the person who owns the stock at the end of the reporting period	the quantity of the stock owned by the person as mentioned in columns 1 and 2, broken down: (a) into the relevant categories (but not subcategories) of

Section 17

Reports—holding stock			
Item	Column 1 Covered activity undertaken at the end of a reporting period	Column 2 Reporter	Column 3 Fuel information
	(a) crude oil; (b) condensate; (c) liquefied petroleum gas; (d) natural gas liquid; (e) gasoline; (f) diesel; (g) kerosene; (h) fuel oil; (i) biofuel; (j) refinery feedstock (other)		covered product mentioned in Schedule 1; and (b) as mentioned in subsection (4) of this section
5	holding input stock, working stock or output stock at an Australian GLOWS facility	the regulated entity who holds the stock	the quantity of stock held at the facility as mentioned in columns 1 and 2, broken down into: (a) the relevant categories and subcategories of covered product mentioned in Schedule 1; and (b) input stock, working stock and output stock

Prescribed circumstances

- (2) Items 1 and 5 of the table in subsection (1) apply to holding stock in Australia.
- (3) Items 2, 3 and 4 of the table apply to holding stock:
- (a) in Australia; or
 - (b) outside Australia, in connection with business carried on in Australia by the regulated entity who holds the stock.

Quantities of covered products on water

- (4) For the purposes of paragraph (b) of column 3 of item 3 or 4 of the table in subsection (1):
- (a) the quantity must be broken down into the categories mentioned in subsection (5); and
 - (b) the quantity (if any) of stock kept in storage in ships in foreign ports must be broken down by each country in which the ports are located.
- (5) For the purposes of subsection (4), the categories are the following:
- (a) stock kept in storage in a ship in a foreign port;

-
- (b) stock:
 - (i) kept in storage in a ship outside the outer limits of the exclusive economic zone; and
 - (ii) to which paragraph (a) of this subsection does not apply;
 - (c) stock:
 - (i) kept in storage in a ship within the outer limits of the exclusive economic zone; and
 - (ii) to which paragraph (d) does not apply;
 - (d) stock kept in storage in a ship within the outer limits of the exclusive economic zone, if:
 - (i) the ship is in an Australian port; or
 - (ii) a notice of readiness has been given in relation to unloading the covered product at an Australian port; or
 - (iii) the ship is travelling from one Australian port to another.
- (6) A person who must give a report under subsection 11(2) of the Act in relation to a covered activity may, for the purposes of paragraphs (5)(b) and (c) of this section, treat a ship in which stock is kept in storage as being:
- (a) outside the outer limits of the exclusive economic zone, if the person reasonably believes that the ship is outside the outer limits; or
 - (b) within the outer limits of the exclusive economic zone, if the person reasonably believes that the ship is within the outer limits.

Interaction with section 16

- (7) Subsection (1) does not apply to stock of a covered product held at an Australian field, Australian biofuel plant, Australian plant (non-biofuel) or Australian refinery at the end of a reporting period if the quantity of the covered product held at the field, plant or refinery at the end of the reporting period is fuel information that is required to be included in a report mentioned in section 16.

Threshold

- (8) For the purposes of subsection 13(2) of the Act, subsection 11(2) of the Act does not apply, in relation to a report mentioned in subsection (1) of this section for a person for a reporting period in a financial year, if both of the following circumstances apply:
- (a) the total weight of all covered products wholesaled by the person during the previous financial year was less than 3,000 tonnes;
 - (b) the total weight of stock held that the person would have to include in the report for the reporting period is less than 3,000 tonnes.

18 Reporting periods and giving reports

Reporting periods and when reports must be given

- (1) The following paragraphs apply in relation to a covered activity mentioned in column 1 of an item of the following table:

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- (a) for the purposes of this instrument, the **reporting period** for the covered activity is the period specified by column 2 of the item;
- (b) for the purposes of paragraph 11(4)(c) of the Act, the period within which a report relating to the covered activity for a reporting period must be given to the Secretary is the period specified by column 3 of the item.

Reporting periods			
Item	Column 1 Covered activity	Column 2 Reporting period	Column 3 Period within which a report relating to the covered activity for a reporting period must be given
1	A covered activity not covered by another item of this table	Calendar month	15 days after the end of the reporting period
2	(a) wholesaling petroleum coke; or (b) holding stock of petroleum coke, other than input stock or output stock held at an Australian refinery	Financial year	4 months after the end of the reporting period
3	(a) wholesaling GLOWS; or (b) holding stock of GLOWS; or (c) holding input stock, working stock or output stock at an Australian GLOWS facility	Half-year	31 days after the end of the reporting period

- (2) Subsection 36(2) of the *Acts Interpretation Act 1901* (about things required to be done by a Saturday, a Sunday or a holiday) does not apply to the requirement to give a report under section 11 of the Act.

Report only needs to be given by one person

- (3) For the purposes of subsection 13(1) of the Act, subsection 11(2) of the Act does not apply, in relation to a report that a person would otherwise have to give for a reporting period, if another person reports to the Secretary in accordance with subsection 11(2) of the Act the fuel information that would have to be included in that report.

19 Exception to duty to report—reporting to NOPTA or Western Australia

Scope of this section

- (1) This section applies if:
- (a) apart from subsection (4) of this section, a person would have to give a report (the **current report**) for a calendar month under subsection 11(2) of the Act in relation to the covered activity of:
- (i) producing crude oil, condensate or liquefied petroleum gas at an Australian field; or

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- (ii) holding stock of crude oil, condensate or liquefied petroleum gas at an Australian field; and
 - (b) a monthly production report in relation to the month is given, in accordance with any of the following laws, for the licence area in which the field is located:
 - (i) regulation 7.19 of the *Offshore Petroleum and Greenhouse Gas Storage (Resource Management and Administration) Regulations 2011*;
 - (ii) regulation 79 of the *Petroleum and Geothermal Energy Resources (Resource Management and Administration) Regulations 2015* (WA);
 - (iii) regulation 78 of the *Petroleum (Submerged Lands) (Resource Management and Administration) Regulations 2015* (WA); and
 - (c) that report is declared under subsection (2) to be an acceptable alternative report for the month.
- (2) For the purposes of paragraph (1)(c), the Minister may, by notifiable instrument, declare that a monthly production report given in accordance with the law mentioned in subparagraph (1)(b)(i), (ii) or (iii) is an acceptable alternative report for the month.

Only density required to be reported for January

- (3) If the month is January, then, for the purposes of paragraph 11(4)(a) of the Act, the current report:
- (a) must include the average density of crude oil, condensate or liquefied petroleum gas (whichever is applicable) held, produced or consumed at, or delivered to, the field during the month, broken down into the relevant categories and subcategories of covered product mentioned in Schedule 1 to this instrument; and
 - (b) is not required to include the other fuel information mentioned in column 3 of item 1 or 2 of the table in subsection 16(1).

No report required for other months

- (4) If the month is not January, then, for the purposes of subsection 13(1) of the Act, subsection 11(2) of the Act does not apply in relation to the current report if:
- (a) a report was given in accordance with subsection 11(2) of the Act in relation to the covered activity and the field for the previous month; or
- Note: If the previous month was January, subsection (3) of this section might have applied.
- (b) because of this subsection, a report was not required to be given in accordance with subsection 11(2) of the Act in relation to the covered activity and the field for the previous month.

Subdivision C—Reports related to Fuel Security Services Payment**19A Reports—fuel security services payment**

- (1) For the purposes of section 11 of the Act:
 - (a) a report must be given under that section if a covered activity of refining FSSP fuel is undertaken in Australia and the refining of that fuel is eligible for a fuel security services payment under the FS Act; and
 - (b) the report must be given by the regulated entity eligible to receive a fuel security services payment under the FS Act for the FSSP fuel; and
 - (c) the report must include the fuel information required by subsection (2) for FSSP fuel refined in a quarter; and
 - (d) the report must be given to the Secretary within 21 days after the end of each quarter.

Note: Reports under this section may be submitted with other reports under this instrument and use data already reported.

- (2) The report must include the following fuel information:
 - (a) the volume of each FSSP fuel meeting the requirements of section 5 and 13 of the FSSP rule for the quarter, in litres;
 - (b) the mass of each FSSP fuel covered by paragraph (a) in tonnes;
 - (c) the volume of any blendstocks used at the refinery in the quarter;
 - (d) a statement of the accuracy of the reported information.
- (3) In this section, *blendstock* has the meaning given by the FSSP rule.

19B Audit of fuel security services payment reports for 1 July 2021 financial year

- (1) For the purposes of subsection 13B(1) of the Act, an audit report must be prepared under this section to cover reports under section 19A for all quarters in the financial year starting 1 July 2021.
- (2) The audit report must be prepared by a registered greenhouse and energy auditor in accordance with the requirements for reasonable assurance engagements under the NGER (Audit) Determination.
- (3) The audit to prepare the report must be about whether, in all material respects, the fuel information reported under subsection 19A(2) for the financial year starting 1 July 2021 was:
 - (a) prepared in accordance with section 19A; and
 - (b) fairly presented.
- (4) The report must be provided to the Secretary no later than 30 September 2022.

19C Audit of fuel security services payment reports if concern about reports

- (1) For the purposes of subsection 13B(1) of the Act, if the Secretary is concerned about the accuracy of information provided in a report under section 19A, the Secretary may, by written notice, request the person who submitted the report to obtain an audit report under this section about that report or the next report to be submitted by the person under section 19A.
- (2) The audit report must be prepared by a registered greenhouse and energy auditor in accordance with the requirements for reasonable assurance engagements under the NGER (Audit) Determination.
- (3) The audit to prepare the report must be about whether, in all material respects, the fuel information reported under subsection 19A(2) for quarter was:
 - (a) prepared in accordance with section 19A; and
 - (b) fairly presented.
- (4) The report must be provided to the Secretary:
 - (a) if it relates to a report under section 19A already provided to the Secretary—no later 90 days after being requested; and
 - (b) if it relates to a report under section 19A yet to be provided to the Secretary—no later than 60 days after the end of the quarter to which the report relates (or such other time agreed with the person and the Secretary).
- (5) The Secretary must not make requests under subsection (1) to a person more than once in each financial year unless a significant discrepancy is identified in the fuel information reported.

Division 4—Extended application of this Part

20 Extended application of this Part

- (1) Without limiting the effect of this Part apart from this section, this Part also has effect as provided by this section.
- (2) To avoid doubt, no subsection of this section limits the operation of any other subsection of this section.

Census and statistics power

- (3) This Part also has the effect it would have if:
 - (a) each reference in this Part to a regulated entity included a reference to a person who is not a regulated entity; and
 - (b) each reference in this Part to fuel information were expressly confined to a reference to statistical fuel information.

External affairs power

- (4) This Part also has the effect it would have if:
 - (a) each reference in this Part to a regulated entity included a reference to a person who is not a regulated entity; and
 - (b) each reference in this Part to fuel information were expressly confined to fuel information that is necessary to give effect to Australia's rights or obligations under:
 - (i) the Agreement; or
 - (ii) any other agreement with one or more countries.
- (5) This Part also has the effect it would have if:
 - (a) each reference in this Part to a regulated entity included a reference to a person who is not a regulated entity; and
 - (b) the following provisions were omitted:
 - (i) sections 11 and 12;
 - (ii) subsection 14(2);
 - (iii) section 16;
 - (iv) items 1 and 5 of the table in subsection 17(1);
 - (v) subsection 17(2), paragraph 17(3)(a) and subsection 17(7);
 - (vi) paragraph (a) of column 1 of item 2, and item 3, of the table in subsection 18(1);
 - (vii) section 19; and
 - (c) a reference in this Part to a covered product on water did not include a reference to a covered product kept in storage in a ship that is in an Australian port.

Trade and commerce power

- (6) This Part also has the effect it would have if:
- (a) each reference in this Part to a regulated entity included a reference to a person who is not a regulated entity; and
 - (b) each reference in this Part to a covered activity were a reference to a covered activity undertaken in the course of or in relation to constitutional trade and commerce.

Part 3—Application and transitional provisions

Division 1—Application of this instrument

21 Application of this instrument

Reporting periods start on or after 1 January 2018

- (1) Part 2 of this instrument applies to reporting periods starting on or after 1 January 2018.

First reporting period for petroleum coke is half-year starting on 1 January 2018

- (2) The reference in column 2 of item 2 of the table in subsection 18(1) to a financial year is taken to include a reference to the half-year starting on 1 January 2018.

Reports not required for fields etc. until they produce etc. covered products on or after 1 January 2018

- (3) Sections 11 and 12 apply to undertaking any of the following covered activities on or after 1 January 2018:
- (a) producing crude oil, condensate, liquefied petroleum gas;
 - (b) producing transport biofuel;
 - (c) processing plant product;
 - (d) refining a covered product;
 - (e) recycling or re-refining GLOWS.

Schedule 1—Categories and subcategories of covered product

Note: See sections 16 and 17.

1 Categories and subcategories of covered product

- (1) Each item of the following table has the following effects:
- (a) column 1 of the item sets out a category of covered product;
 - (b) each paragraph (if any) of column 2 of the item sets out a subcategory of that category of covered product, for the purposes of a report to which paragraphs (c) and (d) do not apply;
 - (c) each paragraph (if any) of column 3 of the item sets out a subcategory of that category of covered product, for the purposes of a report relating to a covered activity to which item 7 or 8 of the table in subsection 16(1) of this instrument (about Australian refineries) applies;
 - (d) each paragraph (if any) of column 4 of the item sets out a subcategory of that category of covered product, for the purposes of a report relating to a covered activity to which item 1, 2 or 5 of the table in subsection 17(1) of this instrument (about holding stock) applies.

Categories and subcategories of covered product				
Item	Column 1 Categories	Column 2 Subcategories— general	Column 3 Subcategories— refineries	Column 4 Subcategories— holding stock
1	Crude oil			
2	Condensate			
3	Liquefied petroleum gas	(a) propane; (b) butane; (c) mixture of propane and butane Note: For reports relating to wholesaling, see subclause (2).	(a) propane; (b) butane; (c) mixture of propane and butane	(a) propane; (b) butane; (c) mixture of propane and butane
4	Natural gas liquid			
5	Gasoline	(a) regular unleaded—less than RON 95; (b) premium unleaded—RON 95 to less than RON 98;	(a) regular unleaded—less than RON 95; (b) premium unleaded—RON 95 to less than RON 98;	(a) regular unleaded—less than RON 95; (b) premium unleaded—RON 95 to less than RON 98;

Categories and subcategories of covered product				
Item	Column 1 Categories	Column 2 Subcategories— general	Column 3 Subcategories— refineries	Column 4 Subcategories— holding stock
		(c) premium unleaded—RON 98 or higher; (d) gasoline and ethanol blend—E10; (e) gasoline and ethanol blend—E85; (f) gasoline and ethanol blend—other; (g) aviation gasoline—domestic; (h) aviation gasoline—international; (i) gasoline—other	(c) premium unleaded—RON 98 or higher; (d) gasoline and ethanol blend; (e) aviation gasoline; (f) gasoline—other	(c) premium unleaded—RON 98 or higher; (d) gasoline and ethanol blend—E10; (e) gasoline and ethanol blend—E85; (f) gasoline and ethanol blend—other; (g) aviation gasoline (h) gasoline—other
6	Diesel	(a) regular diesel; (b) premium diesel; (c) diesel and biodiesel blend—B5; (d) diesel and biodiesel blend—B10; (e) diesel and biodiesel blend—B20; (f) diesel and biodiesel blend—other; (g) marine diesel—international; (h) marine diesel—domestic; (i) diesel—other	(a) regular diesel; (b) premium diesel; (c) diesel and biodiesel blend; (d) diesel—other	(a) regular diesel; (b) premium diesel; (c) diesel and biodiesel blend—B5; (d) diesel and biodiesel blend—B10; (e) diesel and biodiesel blend—B20; (f) diesel and biodiesel blend—other; (g) marine diesel; (h) diesel—other
7	Kerosene	(a) jet fuel—international; (b) jet fuel—domestic; (c) kerosene—other	(a) jet fuel; (b) kerosene—other	(a) jet fuel; (b) kerosene—other
8	Fuel oil	(a) marine—high sulphur and international; (b) marine—high sulphur and domestic; (c) inland—high	(a) low sulphur; (b) high sulphur	(a) low sulphur; (b) high sulphur

Categories and subcategories of covered product				
Item	Column 1 Categories	Column 2 Subcategories— general	Column 3 Subcategories— refineries	Column 4 Subcategories— holding stock
		sulphur; (d) marine—low sulphur and international; (e) marine—low sulphur and domestic; (f) inland—low sulphur		
9	Heating oil			
10	Biofuel	(a) ethanol; (b) biodiesel—B100; (c) renewable diesel; (d) biofuel—other	(a) ethanol; (b) biodiesel—B100; (c) renewable diesel; (d) biofuel—other	(a) ethanol; (b) biodiesel—B100; (c) renewable diesel; (d) biofuel—other
11	Hydrogen			
12	Ammonia that is intended to be transformed into hydrogen for use as a transport fuel			
13	Petroleum coke			
14	Bitumen			
15	Lubricating oil base stock			
16	Lubricant	(a) automotive gasoline engine oil; (b) automotive diesel engine oil; (c) automotive transmission fluid; (d) automotive gear oil; (e) automotive oil— other; (f) transport oil—other than automotive; (g) industrial gear oil; (h) industrial hydraulic oil; (i) industrial oil— other;	(a) grease (including petroleum jelly); (b) lubricant—other	(a) automotive gasoline engine oil; (b) automotive diesel engine oil; (c) automotive transmission fluid; (d) automotive gear oil; (e) automotive oil— other; (f) transport oil—other than automotive; (g) industrial gear oil; (h) industrial hydraulic oil; (i) industrial oil— other;

Categories and subcategories of covered product				
Item	Column 1 Categories	Column 2 Subcategories— general	Column 3 Subcategories— refineries	Column 4 Subcategories— holding stock
		(j) grease (including petroleum jelly); (k) lubricant—other		(j) grease (including petroleum jelly); (k) lubricant—other
17	Petroleum-based solvent			
18	Paraffin wax			
19	Naphtha			
20	Refining-related gas (other)		(a) methane; (b) ethane; (c) refinery gas; (d) refining-related gas (other)—other	
21	Refinery feedstock (other)		(a) additive or oxygenate; (b) non-hydrocarbon blendstock—other (c) hydrocarbon blendstock—other (d) refinery feedstock (other)—other	

- (2) For the purposes of a report relating to wholesaling:
- (a) the subcategories of liquefied petroleum gas are the following:
 - (i) automotive;
 - (ii) non-automotive; and
 - (b) column 2 of item 3 of the table in subclause (1) does not apply.

- (3) In this instrument:

domestic, in relation to a subcategory of covered product mentioned in the table in this clause, means not international.

high sulphur, in relation to fuel oil, means having a sulphur content of at least 1%.

international, in relation to a subcategory of covered product mentioned in the table in this clause, means supplied, or intended to be supplied, to a seagoing ship, or an aircraft, for use:

- (a) outside Australia; or
- (b) in departing Australia.

low sulphur, in relation to fuel oil, means having a sulphur content of less than 1%.

Endnotes

Endnote 1—About the endnotes

The endnotes provide information about this compilation and the compiled law.

The following endnotes are included in every compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Legislation history

Endnote 4—Amendment history

Abbreviation key—Endnote 2

The abbreviation key sets out abbreviations that may be used in the endnotes.

Legislation history and amendment history—Endnotes 3 and 4

Amending laws are annotated in the legislation history and amendment history.

The legislation history in endnote 3 provides information about each law that has amended (or will amend) the compiled law. The information includes commencement details for amending laws and details of any application, saving or transitional provisions that are not included in this compilation.

The amendment history in endnote 4 provides information about amendments at the provision (generally section or equivalent) level. It also includes information about any provision of the compiled law that has been repealed in accordance with a provision of the law.

Misdescribed amendments

A misdescribed amendment is an amendment that does not accurately describe the amendment to be made. If, despite the misdescription, the amendment can be given effect as intended, the amendment is incorporated into the compiled law and the abbreviation “(md)” added to the details of the amendment included in the amendment history.

If a misdescribed amendment cannot be given effect as intended, the abbreviation “(md not incorp)” is added to the details of the amendment included in the amendment history.

Endnote 2—Abbreviation key

ad = added or inserted	o = order(s)
am = amended	Ord = Ordinance
amdt = amendment	orig = original
c = clause(s)	par = paragraph(s)/subparagraph(s) /sub-subparagraph(s)
C[x] = Compilation No. x	pres = present
Ch = Chapter(s)	prev = previous
def = definition(s)	(prev...) = previously
Dict = Dictionary	Pt = Part(s)
disallowed = disallowed by Parliament	r = regulation(s)/rule(s)
Div = Division(s)	reloc = relocated
exp = expires/expired or ceases/ceased to have effect	renum = renumbered
F = Federal Register of Legislation	rep = repealed
gaz = gazette	rs = repealed and substituted
LA = <i>Legislation Act 2003</i>	s = section(s)/subsection(s)
LIA = <i>Legislative Instruments Act 2003</i>	Sch = Schedule(s)
(md) = misdescribed amendment can be given effect	Sdiv = Subdivision(s)
(md not incorp) = misdescribed amendment cannot be given effect	SLI = Select Legislative Instrument
mod = modified/modification	SR = Statutory Rules
No. = Number(s)	Sub-Ch = Sub-Chapter(s)
	SubPt = Subpart(s)
	<u>underlining</u> = whole or part not commenced or to be commenced

Endnote 3—Legislation history

Endnote 3—Legislation history

Name	Registration	Commencement	Application, saving and transitional provisions
<i>Petroleum and Other Fuels Reporting Rules 2017</i>	14 November 2017 (F2017L01469)	15 November 2017 (s 2)	-
<i>Petroleum and Other Fuels Reporting Amendment (Fuel Security Services Payment) Rule 2021</i>	22 July 2021 (F2021L01009)	23 July 2021 (s 2)	-

Endnote 4—Amendment history

Endnote 4—Amendment history

Provision affected	How affected
Part 1	
s 2	rep LA s 48D
s 4	am F2021L01009
Part 2	
Division 3	
s 19A	ad F2021L01009
s 19B	ad F2021L01009
s 19C	ad F2021L01009