



PGPA Act (Reef Trust Special Account 2014) Determination 01

Public Governance, Performance and Accountability Act 2013

I, MATHIAS HUBERT PAUL CORMANN the Minister for Finance, make this determination under section 78 of the *Public Governance, Performance and Accountability Act 2013*.

Dated 3rd September 2014

MATHIAS HUBERT PAUL CORMANN
Minister for Finance

1 Name of determination

This determination is the *PGPA Act (Reef Trust Special Account 2014) Determination 01* (the Determination).

Note 1 All special account determinations and compilations are registered on the Federal Register of Legislative Instruments (FRLI) kept under the *Legislative Instruments Act 2003*. See <http://www.comlaw.gov.au>

Note 2 The Determination is subject to Part 6 (sunsetting) of the *Legislative Instruments Act 2003*. The sunsetting provisions mean that this special account will be repealed on the earlier of 1 April or 1 October falling on or after the tenth anniversary of registration.

2 Establishment

For subsection 78(1)(a) of the PGPA Act, a special account is established with the name *Reef Trust Special Account 2014* (the special account).

3 Accountable authority

For *subsection 78(1)(d)* of the PGPA Act, the accountable authority responsible for the special account is the Department of the Environment.

4 Commencement

This determination takes effect on the day specified in subsection 79(5)(a) of the PGPA Act.

5 Definitions

In the Determination:

Accountable authority has the meaning given by the PGPA Act.

Environment has the meaning given by the *Environment Protection and Biodiversity Conservation Act 1999*.

Great Barrier Reef World Heritage Area has the meaning given by the *Great Barrier Reef Marine Park Act 1975*.

PGPA Act means the *Public Governance, Performance and Accountability Act 2013*.

Special account has the meaning given by the PGPA Act.

6 Amounts that are allowed to be credited

(1) For subsection 78(1)(b) of the PGPA Act, the following amounts are allowed to be credited to the special account:

(a) amounts received by the Commonwealth that are paid by persons for the purpose of compliance with a condition attached to an approval under the *Environment Protection and Biodiversity Conservation Act 1999*; or

(b) amounts received by the Commonwealth from other governments or persons that are not Commonwealth entities, for the purposes of the special account.

Note 1 The Appropriation Acts provide that if any of the purposes of a special account are covered by an item in those Acts (whether or not the item expressly refers to the special account), then amounts may be debited against that item and credited to that special account.

Note 2 An amount debited from the special account, which is repaid to the Commonwealth, may be re-credited to the special account under subsection 74(1)(b) of the PGPA Act and subsections 27(4) and 27(5) of the *Public Governance, Performance and Accountability Rule 2014*.

7 Purposes for which amounts are allowed to be debited

(1) For subsection 78(1)(c) of the PGPA Act, the purposes for which amounts are allowed to be debited from the special account are:

(a) to make payments for projects to improve water quality and the coastal habitat in the Great Barrier Reef World Heritage Area;

(b) to make payments for projects to address threats to the environment of the Great Barrier Reef World Heritage Area;

(c) to make payment for projects to protect, repair or mitigate damage to Great Barrier Reef World Heritage Area;

(d) to reduce the balance of the special account without making a real or notional payment; or

(e) to repay amounts received by the Commonwealth and credited to the special account where an Act or other law requires or permits the amounts to be repaid.

Note 1 Subsection 78(4) of the PGPA Act appropriates the Consolidated Revenue Fund for payments made with amounts debited from the special account. Subsection 78(6) of the PGPA Act provides that whenever an amount is debited against the appropriation, the amount is taken to be also debited from the special account.

Note 2 An amount may be debited from the special account where:

(a) it has been incorrectly credited by virtue of a clerical mistake; or

(b) it has been credited through the exercise of a discretion by an official and the exercise of that discretion was actuated by a fundamental mistake of fact or law. Legal advice should be obtained before an amount is debited on this basis.

Note 3 The purpose of subclause 7(1)(d) above is to allow for the balance of the special account to be reduced. When the special account is debited for this purpose, there is no payment or credit available to another party, account or appropriation.