

# Claim for fuel subsidy by fuel suppliers and end-users

Registration Number:

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As part of the 2009-10 Territory Budget, the 1.1 cent per litre (cpl) fuel subsidy currently provided to suppliers of petroleum and diesel and to bulk purchasers of diesel for on road purposes has been abolished for supplies made from 5 May 2009 (see guidance notes for further details).

**NOTE:** Carefully read the Guidance Notes on page 3 and 4 for the eligibility criteria, conditions, definitions and other general information.

**Fuel Suppliers** – complete Parts 1, 2, 3, 4 & 6

**End-Users** (other than fuel suppliers) – complete Parts 1, 2, 3, 5 & 6

## PART 1 - FUEL SUPPLIERS OR END-USER'S DETAILS

Full name:	<input type="text"/>		
Trading name:	<input type="text"/>		
Business address:	<input type="text"/>		
	<input type="text"/>		
	<input type="text"/>	Postcode:	<input type="text"/>
Postal address:	<input type="text"/>		
	<input type="text"/>		
	<input type="text"/>	Postcode:	<input type="text"/>
Contact person:	<input type="text"/>		
Telephone no:	<input type="text"/>	Facsimile No:	<input type="text"/>
Email address:	<input type="text"/>		
ABN:	<input type="text"/>		

## PART 2 - PAYMENT DETAILS

Name of Bank/ Financial Inst'n:	<input type="text"/>		
Branch:	<input type="text"/>		
BSB:	<input type="text"/>	Account No:	<input type="text"/>

## PART 3 - CLAIM PERIOD

Fuel suppliers may claim the subsidy monthly in arrears. End-users can only claim at the end of every quarter unless they have accumulated purchases of 20 000 litres or more.

From:  /  /  To:  /  /

### PRIVACY STATEMENT

The information requested in this form is required to determine whether or not you are eligible for a fuel subsidy. Any information you provide is on a voluntary basis but is needed to process your application for the subsidy. You may review or correct any personal information provided by contacting the Territory Revenue Office.

## TERRITORY REVENUE OFFICE

## PART 4 - CLAIM BY FUEL SUPPLIERS

Product	Volume in Litres	Excise Customs Borne - Yes/No	Rate of Subsidy	Subsidy Claimed (Volume x Rate)
Petroleum – initial supplies into Northern Territory only			\$0.011	
Diesel – supplied to fixed site retail outlets only			\$0.011	
Diesel – for use in on-road vehicles			\$0.011	
			<b>Total</b>	<b>\$</b>

## PART 5 - CLAIM BY END-USER OF DIESEL USED IN ROAD VEHICLES

### Schedule of purchases

List all diesel fuel purchases for which you are claiming a subsidy. Show the total quantity purchased, even if you are only claiming a subsidy for part of a purchase.

**Important:** Copies of invoices/receipts (do not send) are to be kept for three (3) years from date of application.

Date of Supply	Invoice/ Receipt no.	Supplied from a fixed retail outlet (Yes/No)	Suppliers name	Supplying depot	Total quantity purchased (litres)

**Note** If insufficient space, attach an additional schedule, form F-FS-002 *Claim by end-user of diesel used in road vehicles – Schedule of purchases* which is available on TRO's web site.

**Total (A)** \$

### Percentage of diesel used or to be used in road vehicles

Estimate the amount of diesel that has been or is to be used in road vehicles. You **must** keep records of your calculations for audit purposes (see Guidance Notes overleaf).

(B)

%

### Summary of on-road diesel claim

Volume in litres purchased (A) from above	Per cent used in road vehicles (B) from above	Rate of Subsidy	Subsidy Claimed A x B x Rate
		\$0.011	\$

## PART 6 - DECLARATION

I,  of

**Name of person completing form** (please print full name)

**Address**

do solemnly and sincerely declare as follows:

1. I have read and understood the Guidance Notes overleaf;
2. I understand that all the statements set out in the Guidance Notes overleaf are incorporated into and shall be read as one with this declaration;
3. I am an eligible person who is entitled to a fuel subsidy or I am a person authorised to make this application on behalf of an eligible person; and
4. I agree to repay the amount of the subsidy (or part thereof) if it is not an eligible supply or in the case of the bulk end user, it is not used for an eligible purpose.

I make this solemn declaration by virtue of the *Oaths Act* conscientiously believing the statements contained in this declaration to be true in every particular.

Signature

Date

## GUIDANCE NOTES

### Introduction

These notes set out the conditions and procedures for claims by fuel suppliers and end-users of diesel for a fuel subsidy in relation to:

- the initial supply of petroleum into the Northern Territory;
- supplies by fuel suppliers of diesel to fixed site retail outlets and diesel used in their own road vehicles; and
- diesel used in road vehicles by end-users.

### Commencement Date of Subsidy Scheme

The fuel subsidy applies in relation to petroleum supplied on or after 5 July 2000 and diesel supplied on or after 17 July 2007.

### Cessation of Subsidy Scheme

The 1.1 cent per litre (cpl) fuel subsidy provided to suppliers of petroleum and diesel, and to bulk purchasers of diesel for on road purposes was abolished from 5 May 2009 as part of the 2009-10 Territory Budget.

**The Territory Revenue Office will continue to process claims for fuel supplied or purchased up to 4 May 2009 for a period of three (3) years after the date of supply of purchase, or twelve months from the date of abolition, whichever expires first.**

### Registration Number

Upon making your first application for subsidy, the office will issue you with a Registration Number. Please quote this number in all future applications.

### Fuel Suppliers

A 1.1 cpl subsidy (reduced by the amount it has been subsidised in another State or Territory – if applicable) will be paid to fuel suppliers in relation to:

- initial supplies of petroleum into the Northern Territory;
- diesel supplied to a fixed site retail outlet in the Northern Territory; and
- diesel dispensed in the Northern Territory into the supply tanks of a road vehicle of the fuel supplier (ie. the tanks from which diesel is drawn to power the vehicle).

A fixed site retail outlet includes an outlet of a fuel supplier but not a fixed site retail outlet of another fuel supplier.

No subsidy will be paid to a fuel supplier in relation to other diesel sales (ie. sales to another fuel supplier or customer other than a fixed site retail outlet). Those persons may claim a subsidy as provided in this scheme. That is, a second fuel supplier may claim a subsidy in relation to sales it makes to fixed retail outlets in the Territory and for diesel used in its road vehicles. Other persons (end-users) must make a claim directly to Northern Territory Treasury.

Fuel suppliers must pass on the benefit of the subsidy via subsidised (reduced) prices to the persons they supply.

Subsidy payments will be paid on a monthly basis in arrears. **Applications, in an approved form, must be no later than three (3) years after the date the fuel was supplied or twelve months from 5 May 2009, whichever is the earlier.**

### Subsidy for End-Users of Diesel

A person who is supplied diesel **in the Territory** by a fuel supplier, other than through a fixed retail outlet (ie. a service station), may make application to the Northern Territory Treasury for a 1.1 cpl fuel subsidy in relation to diesel used or to be used in a road vehicle. The subsidy shall be reduced by the amount that the diesel has already been subsidised under this scheme or a corresponding scheme of another State or Territory (if applicable).

The full subsidy still applies even if a road vehicle supplied with diesel in the Territory subsequently travels interstate.

Applications (in an approved form) can only be made on a quarterly basis, unless the accumulated purchases of diesel for use in road vehicles exceed 20 000 litres during a lesser period, in which case claims may be lodged more frequently.

**Applications must be made by no later than three (3) years after the diesel has been supplied to the applicant or twelve months from 5 May 2009, whichever is the earlier.**

The applicant must repay the subsidy if the diesel is not used in a road vehicle. Such payment is to be made within 30 days after the date the diesel was used for an ineligible purpose or the date the intended use changed, whichever is the earliest.

The applicant must estimate the percentage of diesel used or to be used in road vehicles. Keep records to substantiate the basis of the estimated amount. Such records can include diaries or log books that show the equipment/vehicle type and the identifier (ie serial number or registration number), usage and consumption rates of equipment vehicles etc.

## **Records**

Fuel suppliers and end-users of diesel must retain records of fuel in respect of which a subsidy claim has been made for a period of three (3) years, including records referred to above. They must also make the records available at any time to the Commissioner of Territory Revenue or an authorised officer of the Commissioner as defined under the *Taxation Administration Act*.

## **Definitions**

**Diesel** – has the same meaning as in the *Fuel Subsidies Act*.

**Fixed Site Retail Outlet** – is a structure that is permanently affixed to land from which diesel is sold by retail to final consumers predominantly into supply tanks of road vehicles by a metered pump.

**Fuel Supplier** – a person who supplies fuel to fixed site retail outlets for sale to final consumers.

**Road Vehicle** – means a vehicle designed solely or principally for transporting people or things by road but does not include a vehicle in respect of which a pastoral vehicle permit under section 137B of the *Motor Vehicles Act* is in force.

**Initial Supply** – a person makes an initial supply of fuel to a place in the Northern Territory if the person:

- for the purposes of the *Customs Act 1901* or the *Excise Act 1901* of the Commonwealth, enters the fuel for home consumption or delivers the fuel into home consumption; and
- either –
  - (i) supplies the fuel to another person who takes delivery of the fuel at a place in the Territory; or
  - (ii) consumes the fuel at a place in the Territory for the person's own purposes.

It also includes a person who carries on business in another State or Territory of supplying fuel to other persons who take delivery of the fuel at a place in the Northern Territory.

**Petroleum** – has the same meaning as 'prescribed fuel' (other than for diesel) in the *Fuel Subsidies Act*.

Use in a Road Vehicle includes diesel:

- used by the diesel engine of a road vehicle to operate equipment on the vehicle (ie. hydraulics for a hoist etc); and
- drawn from a supply tank on such a vehicle that also supplies diesel for operating other equipment on the vehicle (ie. a refrigeration unit).