



## TAXES - REGIONAL FUEL & EXCISE

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### FUEL EXCISE DUTY REFUNDS



NZTA issues quarterly FED (Fuel Excise Duty) News to all current customers claiming Excise Duty. We recommend that you read these each time you receive them. If you have not received a copy and you are claiming excise duty refunds we recommend that you contact NZTA check your contact information with them.

NZTA states you must measure how much is left in your bulk tank. This means on the last day of each quarter you need to take a dip reading of your tank. The expectation is that recordings of the dips will be made. If you need a dipstick to make a more accurate measurement contact your Sales Representative to purchase the dipstick for your tank. The last days for each quarter is when a response is required

⇒ 31 March

⇒ 30 June

⇒ 30 September

⇒ 31 December

*Remember NZTA can request confirmation of dip readings at any stage to confirm refund eligibility.*



## The Complete Package





## AUCKLAND REGIONAL FUEL TAX



### **The Land Transport Management (Regional Fuel Tax) Amendment Act July 1, 2018.**

The tax applies to all fuel delivered into the Auckland City region from 1 July 2018. There are boundary maps available on the NZTA website. The tax is on petrol and diesel and biofuel equivalents of petrol and diesel.

The maximum rate is 10 cent per litre for fuel and is GST exclusive. With GST added the fuel is 11.5 cents per litre including GST.

The tax applies for all on road use. For non on road use there are two systems either an **Exemption or a Rebate**.

**Exemptions will apply to delivery points in the regional fuel zone such as a fuel refinery, a gas manufacturing plant, a correctly registered ship, a train, and a power generating station.**

**Rebates can be applied for fuel that is used off road.** Any claim will need to be lodged with the New Zealand Transport Authority (NZTA). The specified form will need to be downloaded by any party claiming the tax back and this will require supporting documentation such as backing invoices.

Record Keeping will be an essential. *Please refer to the Resource section for the RFT Rebate Eligibility and Record Keeping Document.*



## **The Complete Package**



# McFALL FUEL™



The liabilities around moving fuel in and out of the Auckland Region will rely heavily on the monitoring put in place on the Regional Fuel Taxpayers.

The Regional Fuel Tax Scheme makes it clear no more than one scheme can be in force at any time in any area and the maximum duration is generally 10 years. This means that while Auckland is the first there is the possibility for this amendment to be rolled out across the country in years to come.



## *The Complete Package*

