



Application for excise registration – petroleum

The following information describes what is required at each question on the application form. Use this information as a reference and write your answers on the attached form.

Before you can apply for a licence to produce, store, deal in or manufacture excisable commodities (or tobacco seed, plant or leaf); or be approved to undertake excise activities, you must be registered with the Tax Office as an excise client. This includes duty free stores.

You only need to register as an excise client once. When you are registered, you are registered for all excise activities. If you deal with petroleum or coal products, you can register by completing the form attached at the end of this document.

If you deal mainly with alcoholic beverages you should complete the *Application for excise registration – alcohol*. If you deal mainly with tobacco products or duty free stores you should complete the *Application for excise registration – tobacco*.

Who needs to register for excise?

There are a number of circumstances where you need to register with the Tax Office as an excise client.

1. If you are applying for a licence to:
 - manufacture petroleum, tobacco or alcoholic beverages
 - distil spirits
 - methylate spirits
 - brew on premises
 - produce tobacco seed, plant or leaf
 - deal in tobacco seed, plant or leaf
 - produce coal, or
 - store petroleum, tobacco or alcoholic beverages (includes duty free shops).
2. If you are applying for a permission to move excisable goods (or tobacco leaf). This includes:
 - continuing permissions to move underbond goods
 - single transaction permissions to move underbond goods, and
 - permissions to move tobacco leaf.
3. If you wish to lodge an excise return. This includes:
 - payment of excise duty before the removal of goods into home consumption (that is, delivered for consumption in Australia), and
 - payment of excise under a periodic arrangement.
4. If you wish to make an excise claim. This includes:
 - refunds
 - drawbacks, and
 - remissions.

What do I need before I can register?

You do not need to be a business to be registered as excise client. However, we prefer you to provide your Australian business number (ABN) or your tax file number (TFN) when registering. While it is not compulsory to provide an ABN or TFN for registration, it will assist in the processing of your application.

If you require an ABN please phone **1300 657 162** for a registration kit. You can send the ABN registration form at the same time that you apply for excise registration.

Completing your registration form

Activity details

Question 1

Principal excise commodity. Place an X in the appropriate box or a text entry for the other section. Coal producers should place an X in the petroleum box.

Applicant details

Question 2

ABN is a unique identifying number issued to all businesses registered in the Australian Business Register (ABR).

Question 3

Legal name (if applicable). This is the name of the business that appears on all official documents or legal papers. It may be different from the trading name.

Trading name (if applicable). This is the name under which a business trades, for example, ABC Pty Ltd t/a 'Blocks on Blocks'. The main trading name is the name that the business client trades under or the name by which suppliers or customers know the business. It may be different from the legal name. An entity may have more than one trading name.

Postal address. This is the address to send correspondence for the business.

Business address (if applicable). This is the street address of the business.

Business e-mail address (if applicable). This is the address to send email correspondence to the business.

Account details

Question 4

BSB code. This is a six digit part of the bank account number, which indicates the bank and branch of the account.

Account number. This is your account number. It can not be longer than nine characters (this is a Reserve Bank requirement). Your account number can include both alpha and numeric characters, hyphens and spaces.

Account name. This is the name of the nominated account.

Contact details

Question 5

Title. Write the preferred title, for example, Mr, Mrs, Miss, Ms or other title.

Surname or family name

Given name or first name

Position held. This is the position held by the employee who will be the contact of the company.

Business phone number. This is a business hours phone number of the principal contact.

Fax number. This is a business hours fax number of the principal contact.

Email address. This is the email address of the principal contact.

Declaration

This must be signed by a person authorised to act on behalf of the person or business applying to register for excise activities.

To help the Tax Office improve its forms, please indicate the time take to complete the form (including getting the necessary information).

Where to send the form

Please send your completed form to:

**Petroleum Industry Group
Australian Taxation Office
PO Box 4525RR
Melbourne VIC 3001**

Need more information?

If you are still unsure about how to answer a question, please

- phone **1300 137 292**
- fax **(03) 9285 1168**
- email **ATO-EXC-Petroleum@ato.gov.au**
- phone the Telephone Typewriter Service (TTY) on **1300 130 478**, if you have a hearing or speech impairment
- phone the Translating and Interpreting Service (TIS) on **13 14 50**, if you need language assistance.

