



Application for a licence to manufacture petroleum

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

Before you can manufacture petroleum products you need to be registered as an excise client and licensed by the Tax Office.

You only need to register as an excise client once. If you have not yet registered, you need to complete the *Application for excise registration*, available by phoning **1300 137 292**.

To apply for a licence you need to:

- phone us on **1300 137 292** to discuss your circumstances, and
- complete the form attached at the end of this document.

Completing your application form

Applicant details

Please provide the legal name of the individual or business applying for the licence and the relevant Australian business number (ABN) or tax file number (TFN).

It is not compulsory for you to provide your ABN or TFN but it will help us process your application promptly.

Details of individuals associated with the management of the business

Please identify all people who participate in the management or control of the business. You need to include all directors, officers, shareholders, and other people responsible for the **daily decision making and/or maintenance of records** in relation to:

- quantity of goods manufactured
- storage of the goods
- sale or disposal of the goods, or
- movement of the goods such as deliveries, receipt and dispatch.

You and all other people nominated in this section must give consent for the Tax Office to obtain personal information by completing *Consent to obtain information - individual* forms. If the applicant is a company, you must also complete a *Consent to obtain information - company* form. Personal background checks are necessary to help us determine your eligibility for a licence.

Contact details

Please provide details of your preferred contact people. These are the people we will contact if we need to know more about the application (question 4) or the operations of your business (question 5).

Premises details

Before you can be licensed, you need to provide an accurate plan or sketch (drawn to scale) which clearly defines the area of the premises* where the petroleum manufacture will take place. This area should be outlined with a **red** border.

* The licensed area of the premises is referred to as the establishment.

You must also copy the following example of certification on to the plan. The certification must be signed by an authorised official of the business.

I hereby certify that this is a correct plan of the premises at **(insert address)** operated by **(insert applicant name)** and referred to in the application for a licence to manufacture petroleum dated **(insert date of application)**. I also certify that the area outlined in red, is the proposed area of petroleum manufacture.

Signature.....

Business title.....

Please submit **two A4 size copies of this plan or sketch** with your application form.

Please ensure each copy of the plan or sketch is certified with an original signature.

Question 7 - 11

If we have already issued an establishment identification number for these premises, you should quote that number in this section of the application form. You also need to provide the establishment name, street address and postal address of the premises to be licensed.

Question 12 - 14

Please provide details of the construction and physical security of the premises so we can assess the suitability and security of the premises to be licensed. The required physical security standards are the same as normal commercial standards. However, the adequacy of the existing or proposed security arrangements for the licensed area may depend on the nature of the goods to be manufactured.

As part of the application process we may request evidence of ownership or lease arrangements such as a copy of title deed or lease.

Product details

We require this information to ensure that you are applying for the correct licence and to determine whether you need to lodge a financial security before we issue you a licence.

Question 15

Please provide details on the products you intend to manufacture.

The product details should identify the type and quantity of petroleum products that you will produce in a year.

Question 16

If you intend to move petroleum products from your licensed premises to other licensed premises before the excise duty has been paid, please provide a description of the products and the quantities you wish to move each month.

You will also need a *movement permission* from the Tax Office. You can apply for a movement permission by completing an application form available by phoning **1300 137 292**.

Question 17

Please provide the number and storage capacity of each storage tank.

Question 18

Please indicate whether the plant and equipment that you intend to use in the manufacture of petroleum products has been professionally calibrated. We may ask you to show that the measuring equipment you use conforms to the current petroleum industry standards.

Question 19

Please provide details of any other vessels or equipment that are used to manufacture and store petroleum products.

Excise liability details

Question 20

Please describe how you will assess the excise liability on the goods manufactured. You can establish the quantity of petroleum products on which excise is liable in the following ways:

- *Delivery by meter* - when delivery occurs through bulk filling meters, you assess the duty according to the quantity measured on the totaliser of the meter for each delivery corrected to 15 degrees celsius.
- *Other deliveries* - in all other cases you assess the dutiable quantity by physical measurement of the contents, such quantity being converted to its notional volumetric equivalent at a temperature of 15 degrees celsius.

Question 21

If you are responsible for settling the excise liability, answer 'yes' and then choose one of the two payment options:

- *Periodic payment* where excise duty can be deferred for a set period of time. This is currently on a weekly basis.
- *Payment prior to clearance* where excise duty must be paid prior to movement of excisable products from the licensed premises.

If you are not responsible for settling excise liability, answer 'no' and provide details. If it is an individual person who is responsible please complete question 21a. If it is not an individual who is responsible please complete question 21b.

Recording systems

Please mark the boxes that apply to your current recording systems. You need to maintain detailed records which show that you are meeting your legislative obligations. You may also need to provide copies of these records. These records will also allow you to track and account for stock for commercial purposes.

These records are the minimum requirements for you to hold a manufacturers licence. If your answer to any of these is 'no' please phone us on **1300 137 292**.

Declaration

You (as the applicant), or a person who is authorised to act on behalf of the applicant, must sign the declaration.

Please record the number of pages in the application and the time taken to complete it (including getting the necessary information).

Checklist

Please ensure that you have:

- completed and signed the application form
- completed, signed and attached the *Consent to obtain information* forms
- attached two A4 size copies of the plan of the proposed area of petroleum manufacture and outlined this area with a **red** border, and
- endorsed these plans with the required certification.

Where to send the form

Please send your completed form with all the necessary attachments to:

**The Petroleum Industry Group
Australian Taxation Office
GPO 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.

Disclaimer and guarantee

The information in this publication is current at March 2003 and we have made every effort to ensure it is accurate. However, if something in the publication is wrong or misleading and you make a mistake as a result, you will not be charged a penalty. You may have to pay interest, depending on the circumstances of your case.

If you feel this publication does not fully cover your circumstances, please seek help from the Tax Office or a professional adviser. Since we regularly revise our publications to take account of any changes to the law, you should make sure this edition is the latest. The easiest way to do this is by checking for a more recent version on our website at **www.ato.gov.au**



Application for a licence to manufacture petroleum

OFFICE USE ONLY								
Day		Month			Year			
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Important information

The information in this form is to be used for assessing eligibility for excise licensing under Part IV of the *Excise Act 1901*

To complete this application

Read the preceding information carefully. If you need further assistance please phone **1300 137 292**.

How to help us process your application quickly

Print in all appropriate boxes.

Please print neatly in BLOCK LETTERS, with a **BLUE** or **BLACK** pen only.

Send your completed form and the necessary attachments to:
GPO Box 4525RR, Melbourne VIC 3001

Applicant details

1 Please provide the name of the applicant

2 Does the applicant have an ABN **Yes** ▶ Please provide ABN

No ▶ Please provide TFN

(It is not compulsory for you to provide your ABN or TFN, but it will help us process your application promptly.)

Details of individuals associated with the management of the business

If insufficient space please attach separate sheet with all relevant details.

3 Please provide the following information for all the people who participate in the management of the business

NOTE: All individuals who participate in the management and/or control of the business must also complete the *Consent to obtain information – Individual* form.

Individual

i

Title (Mr, Mrs, Miss, Ms or other title)
Surname or family name
Given names
Position held

ii

Title (Mr, Mrs, Miss, Ms or other title)
Surname or family name
Given names
Position held

Contact details

4 Who is the authorised contact person if we require more information about this application?

Title (Mr, Mrs, Miss, Ms or other title)

Surname or family name

Given names

Position held

Business telephone number

Mobile

Fax

Email address (Please use **BLOCK LETTERS**)

5 Who is the authorised contact person if we require more information about the operation of your business?

Title (Mr, Mrs, Miss, Ms or other title)

(If the contact person is the same as in the previous question, write 'AS ABOVE' in the title box.)

Surname or family name

Given names

Position held

Business telephone number

Mobile

Fax

Email address (Please use **BLOCK LETTERS**)

6 Preferred language other than English (we may not be able to speak to you in your preferred language at all times)

Premises details

NOTE: Please attach TWO A4 certified copies of the plan of the premises to be licensed (see example of certification under *Premises details*)

7 Does the premises to be licensed have an ATO Establishment ID?

 No Yes

What is the ATO Establishment ID?

8 What is the establishment name?

9 What is the physical address of the premises to be licensed?

Street address

Suburb/Town

State/Territory

Postcode

10 What is the postal address of the premises to be licensed?

Postal address

Suburb/Town

State/Territory

Postcode

IN-CONFIDENCE

Premises details — continued

11 Please provide the following details for the premises to be licensed

Lot number	<input type="text"/>
Deposited plan number	<input type="text"/>
Certificate of title number	<input type="text"/>
Volume	<input type="text"/>
Parish	<input type="text"/>
County	<input type="text"/>

12 Please provide details of the construction (including walls, fences or other enclosures on the outside boundaries) of the premises to be licensed

<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>

13 Please provide details of physical security of the premises to be licensed

<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>

14 Do you possess title over the premises to be licensed?

Yes No ▶ Please provide the name of the owner and the lease details

Name
Lease details
<input type="text"/>

Product details

15 What is the quantity of product you expect to manufacture in one year?

Description of product	Quantity (litres)

16 Do you intend to move your product to other licensed premises before the relevant amount of excise duty is paid?

No

Yes

What is the quantity of product you intend to move each month?

Description of product	Quantity (litres)

17 Provide the number and capacity of each storage tank

Storage tank number	Capacity	Storage tank number	Capacity

18 Have the plant and equipment to be used in manufacture been professionally calibrated?

Yes

No

19 Provide details of other fixed vessels or equipment to be used in the factory

Excise liability details

20 How will you assess the excise liability on the goods manufactured?

Excise liability details – continued

21 Will you be responsible for settling excise liability for the products manufactured, upon entry into home consumption?

Yes ▶ Please indicate how you intend to settle your excise liability.
 Periodically Payment prior to clearance

No ▶ Please nominate the individual/non-individual responsible:

Where there is more than one individual or business responsible, please attach a separate sheet with all relevant details.

21a Individual

ABN

Title (Mr, Mrs, Miss, Ms or other title)

Surname or family name

Given names

Business telephone number

Mobile

Fax

Email address (Please use **BLOCK LETTERS**)

21b Non-individual

ABN

Legal name

Trading name

Contact person

Business telephone number

Mobile

Fax

Email address (Please use **BLOCK LETTERS**)

Recording systems

22 Do your recording systems provide the following details:

Quantity and type of product used in the manufacture of excisable products?

Yes No

Process of manufacture?

Yes No

Quantity and type of goods manufactured?

Yes No

Loss or wastage of the product, or of other products used in the manufacture process?

Yes No

Quantity and type of products dispatched?

Yes No

Issue or receipt details for sale or other disposal?

Yes No

We recommend that you obtain commercial insurance which includes an amount to cover any excise payable in the event of theft or loss of excisable product.

Privacy: The Tax Office is authorised by the *Excise Act 1901* and the *Taxation Administration Act 1953* to collect the information requested on this form. The information will help the Tax Office to administer the excise and taxation laws. Information may be provided to other bodies where authorised by law—for example, the Australian Bureau of Statistics, Australian Customs Service and the Director of Public Prosecutions.

Complaints, comments or suggestions:

We are committed to treating your complaints, comments or suggestions seriously and to dealing with them quickly. We use client complaints, comments and suggestions to improve our processes and the service we provide to you. If you would like to discuss any excise service or product, we invite you to phone **1300 657 162** or email **ExciseComplaints@ato.gov.au**

Declaration

I hereby declare that the information given in this application is true and correct and acknowledge that:

- (a) if a licence is granted following this application, the licence may be suspended and/or cancelled if any information submitted in support of this application is found to be false or misleading;
- (b) if a licence is granted following this application, the licence is granted subject to the condition that the licence holder must disclose certain matters as listed in the licence to the Collector within 30 days of the matter occurring, and any other condition as prescribed; and
- (c) the granting of any licence issued under the *Excise Act 1901* does not preclude the requirement by me to obtain any necessary licences and/or approvals and/or permissions from any other federal, state or local government authority.

Signature

Date / /

Print name

Position

Total number of pages

Please indicate the time taken to complete this form, including getting the necessary information.

Minutes