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# Fuel excise duty refund: Customer registration form guide

December 2017

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This guide is intended to assist customers in completing a *Customer registration form* (CRF). It is a guide on how to answer each section of the form with a frequently asked questions section at the end.

For further information on registering as a new customer call us on 0800 108 809 or email [FEDReg@nzta.govt.nz](mailto:FEDReg@nzta.govt.nz).

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## What is fuel excise duty and what is it for?

Fuel excise duty is a charge imposed by the government on certain fuels sold in New Zealand. The money collected from fuel excise duty goes towards building, maintaining and improving New Zealand's roads.

In some cases, the NZ Transport Agency can offer refunds of fuel excise duty.

## The Customer registration form (CRF)

The CRF is the first step in applying for a fuel excise duty refund. It is also an information gathering tool to enable your claim to be assessed effectively and promptly processed.

This form gives us the basics to get you started, and helps us to understand why you are eligible to claim.

### Filling in the CRF

QUESTION	EXPLANATION
<b>Full legal name</b>	<p>This is the legal entity that is claiming a refund of fuel excise duty and uses the fuel. Your legal entity will become your fuel excise duty (FED) customer name. A legal entity is an individual, company or organisation that has legal rights and obligations. This includes a sole trader, a limited liability company, a limited partnership or an incorporated society.</p> <p>For more information on the different types of businesses see the New Zealand Companies Office (<a href="http://www.companiesoffice.govt.nz">www.companiesoffice.govt.nz</a>).</p>
<b>Authorised representative</b>	<p>This is the person with direct authority to complete the form. In general this is a sole trader, a partner in a partnership, a trustee of a trust or a director of a company. This person must also be the signatory on the final page of the form</p>
<b>Trading name (if applicable)</b>	<p>A trade, trading or business name is used by companies or individuals that trade under a name that differs from the registered, legal name of the business. This includes partnerships, franchise names and trusts. Please note if you trade as a trust, your FED customer name will be your trust name.</p>
<b>Provision of full names</b>	<p>Please list all directors, trustees, partners or registered society members under your legal entity. Include the names of limited companies where these are included in trusts and limited partnerships.</p>
<b>Physical address</b>	<p>The physical, registered address of your business. This includes RAPID numbers where available, and the full road name.</p>
<b>IRD number</b>	<p>This is the IRD number of the legal entity using the fuel. This must match to either your full legal name, or trading name. To support your registration, you are required to provide proof of commercial intent. Supply a document issued by IRD within the last 24 months that states your IRD name and number, and a key word (eg GST/PAYE) to show you are in business. If this is not available, please contact us on 0800 108 809 to discuss acceptable alternatives.</p>
<b>Alternative contact</b>	<p>This is a person of your choosing who can obtain and provide information about your FED refunds. This does not include FED agents as they are appointed in the 'Appoint an agent' section.</p>

<b>Commercial activity</b>	<p>Please tick the box that best describes the activity of your business. An overview of your business is needed to assist us when assessing your applications.</p> <p>When completing this section you can include the number of customers in your customer base (if applicable), the type of customer you have (eg commercial or domestic) or anything else that may be beneficial for us when assessing your applications.</p>
<b>Describe seasonal impacts</b>	<p>Advise us of your peak and trough times and why your petrol use may be affected during these times.</p>
<b>How do you purchase fuel - bulk</b>	<p>A refund of fuel excise duty is paid as you use the fuel, not as it is purchased. We need you to measure what fuel is left in your bulk tank at the end of each quarter, state how big your bulk petrol tank is and the way in which you measure what is left at the end of each quarter. Also let us know here if any fuel is extracted from your bulk tank for non-eligible purposes and the method of how you record this use.</p>
<b>How do you purchase fuel - service stations</b>	<p>Provide a description of your fuel storage (eg size and amount of jerry cans or fuel drums) and detail how much and how often you would most commonly purchase fuel for your commercial activity.</p>
<b>How do you determine what fuel purchased is eligible for a refund</b>	<p>You must tell us how much fuel was used and what vehicles or equipment was used in to apply for a refund. Please let us know the method you use to record what fuel purchases are eligible, what are not, and how you record this where a purchase includes both.</p> <p>For example:</p> <ul style="list-style-type: none"> <li>• keeping a log book at your bulk fuel tank</li> <li>• having specific fuel cards for different purposes.</li> </ul>
<b>Farm/vineyard/orchard details</b>	<p>If your commercial activity is a farm, vineyard or orchard then we have some specific questions for you. If your business activity is not one of these then you do not need to complete this section.</p>
<b>Vehicles licensed in classes A or B</b>	<p>Vehicles licensed as exempt Class A or B. Your license (rego) must be current and active to receive a refund. As fuel excise duty is a road tax, if you use these vehicles on the road, you should record the fuel used as these amounts must be entered on the MR70 refund application form.</p> <p>In general, this includes agricultural vehicles, some mobile machinery and commercial vehicles that don't travel on the road. See factsheet <i>27 Exempt vehicles form registration and licensing for more information</i> (<a href="http://www.nzta.govt.nz/resources/factsheets/27/">www.nzta.govt.nz/resources/factsheets/27/</a>).</p>
<b>Unregistered vehicles</b>	<p>An unregistered vehicle has no vehicle registration plates, or lapsed registration. This also includes items such as farm bikes, tractors, hydroladders and ride-on mowers.</p>
<b>Commercial purposes</b>	<p>Equipment other than motor vehicles and vessels that use petrol in relation to your commercial activity. This includes machinery such as chainsaws, water blasters and push mowers.</p>
<b>Vehicles subject to RUC</b>	<p>These are heavy (over 3500kg) petrol and LPG vehicles that are eligible for a refund as they must pay road user charges (RUC) as well as paying for fuel excise duty when purchasing petrol (eg heavy motorhome).</p>
<b>Commercial vessels</b>	<p>For your vessel to be eligible to claim a refund, it must have current NZ Maritime Certification. Ensure you provide a copy of your current certificate with your registration form. Examples include your Certificate of Compliance, Specified Limits Plan or Maritime Transport Operator Certificate (MTOC) with the accompanying letter stating the vessels under your operation.</p>

<b>Bank account details</b>	Supply a bank document showing the banks logo, the name of the account holder and the account number. This name of the account holder must match either your legal entity, or your trading name. We will not refund to anyone else unless they are your appointed agent who is registered with the Transport Agency.
<b>Appoint an agent</b>	<p>This is a third party company who may file applications, receive and send correspondence on your behalf. They will initially receive your refund payment, which is then distributed to you according to your agreement with them.</p> <p>Appointing an agent does not dissolve you of your responsibility and you remain liable for any and all information included in this form and the MR70 refund applications. This does not remove you from the refund process and the Transport Agency reserves the right to contact you at any time for corroboration of applications filed.</p>
<b>Declaration</b>	<p>The declaration must be signed by an authorised signatory for the legal entity</p> <ul style="list-style-type: none"> <li>• A sole trader must sign their CRF</li> <li>• A partner must sign for a partnership</li> <li>• A trustee must sign for a trust</li> <li>• A director must sign for a limited company.</li> </ul> <p>In the instances of large companies/entities, other authorised people may sign. However, the Transport Agency must be provided with information to support this.</p>

## Frequently asked questions

### Why do I need to complete a *Customer registration form (CRF)*?

The customer registration form provides us with essential information to confirm your eligibility and gives us an insight into how your business operates. When we assess your *Application for refund of excise duty (MR70)*, the information provided helps to reduce the processing time. This is because the more information we have, the less likely it is we will need to contact you for more information.

### Why do I need to provide an IRD document with my registration?

To be eligible to claim a refund of fuel excise duty, you must be operating in a commercial capacity. The IRD document you provide supports your application to show your eligibility.

### What are the types of vehicles and machinery I can claim a fuel excise duty refund on?

If you own a business, you can claim on the following things to do with your commercial activity.

#### Exempted vehicles

- An unregistered vehicle. This could include a bike that is used for farming or contracting.
- A vehicle with an Exempt Class A or B licence. For a more comprehensive list of the full requirements, see Factsheet 27 *Exempt vehicles from registration and licensing* ([www.nzta.govt.nz/resources/factsheets/27/](http://www.nzta.govt.nz/resources/factsheets/27/)).

#### Vessels

- A Coastguard vessel.
- A commercial vessel. This could include a charter boat or fishing vessel.

All vessels that can claim a refund need to hold Maritime NZ Certification.

#### Machinery and equipment

This is any machinery, plant or equipment used as a part of your business which could include:

- chainsaws for logging companies
- water blasters for cleaning companies
- water pumps for irrigation.

**Road user charge vehicle**

You can also claim on a licensed (road user charge) vehicle, whether you run a business or as a personal vehicle. This means a heavy (over 3500kg) petrol or LPG vehicle that pays RUC as well as paying for fuel excise duty when purchasing petrol (eg heavy motorhome).

**What are some of the types of vehicles and machinery that I can't claim on?**

- Any aircraft
- Vehicles licensed for full use on public roads (eg your private passenger car)
- A registered vehicle on temporary exemption from licensing (eg rego on hold)
- Household and domestic use e.g. powering a farm house with a generator or mowing your personal lawns
- Sporting and racing vehicles e.g. coaching boats, stock cars, and racing jet boats.

**I wish to leave my agent. What do I do?**

Send an email to your current agent and copy us in (CC us): [FEDReg@nzta.govt.nz](mailto:FEDReg@nzta.govt.nz). In this email, make sure to include your customer name, number, and that you no longer want your agent to submit applications on your behalf.

**I have moved farms or changed commercial activity, what do I do?**

You will need to complete a new CRF to inform us of the changes to your business. As long as your legal entity is the same, you will keep your existing customer number. Please contact us on 0800 108 809 or email [FEDReg@nzta.govt.nz](mailto:FEDReg@nzta.govt.nz) to get a copy of this.

**I have had a change of legal entity (eg company name) what do I do?**

You will need to complete a new CRF and you will be assigned a new customer number. Even if the details about how you run your commercial activity are the same, refunds are paid to the entity which uses the fuel so we need to have you set up correctly. Please note this also applies to company name changes. Contact us on 0800 108 809 or email [FEDReg@nzta.govt.nz](mailto:FEDReg@nzta.govt.nz) to get a copy of this.

**Do I need to declare all the fuel I use in my private vehicles?**

Yes. With the exception of RUC vehicles, only petrol that is used in a commercial activity is eligible for a refund of fuel excise duty.

**Why do I need to measure my bulk tank at the end of the quarter?**

A refund of fuel excise duty is made on fuel as it is used within a specific quarter; so any petrol left in your bulk tank on the last day of the quarter is not eligible for a refund. This fuel must be entered on your application as *On hand/closing balance at end of quarter* and is then carried forward to the next quarter – it is the *Opening balance/carried over from previous quarter* entry on your next claim.

**How do I measure the petrol left in my bulk tank on the last day of the quarter?**

Use a dipstick, gauge or other physical method to measure. Dipsticks can be obtained from most fuel suppliers.

If you have not measured your tank in the past, you can do a calculation based on your last fuel delivery. For example, if your bulk tank was filled up 10 days before the end of the quarter reduce the amount of litres in a full tank by an estimate of how many litres that would be used in 10 days. Going forward you will need to measure what is left in your tank.

**How can I tell what fuel went into what?**

This is up to you to keep track of. Some examples are:

- Attaching a meter to a bulk tank
- Using a log book to record fuel usage
- Work out how frequently you have used each machine, vessel or vehicle (eg you fill up your 10 litre motorbike about twice a week) and estimate the litres used.

## I can't find an engine/VIN/chassis number, what do I do?

You should take the following action:

- Check the vehicle for any number that is unique to the vehicle that can be provided.
- Check any insurance papers or purchase agreements for one of these numbers.
- If you have tried the top two options and still cannot find an identifying number, please contact us to discuss an acceptable alternative.

## Why do I need to provide Maritime NZ Certification to claim?

Maritime New Zealand requires all commercial vessels to be certified, this document helps us to confirm the vessel is commercial.

## Should I send you originals or copies of my proof of purchase?

We do not return original documentation. We do accept photocopies of your supporting documentation however it must be readable and should not have been written on or amended in any way. If you send in original documents ensure you take copies for your records first.

## I have purchased new assets; do I need to fill out a registration form again?

No. Just include these in your next MR70 application. You do not need to complete any additional information.



### Legislation

The legislative provisions relating to refunds of excise duty on fuel are:

- Land Transport Management Act 2003
- Land Transport Management (Apportionment and Refund of Excise Duty and Excise-Equivalent Duty) Regulations 2004.

For any information on registering as a new customer call us on 0800 108 809, email [FEDReg@nzta.govt.nz](mailto:FEDReg@nzta.govt.nz), or write to us:

Fuel Excise Duty  
 NZ Transport Agency  
 PO Box 11777  
 Palmerston North 4442

This guide is also available on  
 NZ Transport Agency's website at  
[www.nzta.govt.nz](http://www.nzta.govt.nz)