
Fuel excise duty refund: MR70 guide

December 2017


This guide is intended to assist both agents and the general public in completing an *Application for refund of excise duty and motor vehicle account fuel levies* form (MR70). It is a comprehensive guide on how to complete the MR70 form, detailing what information is required in each field of the application.

For any information on registering as a new customer, see the *Fuel excise duty refund: Customer registration form guide*, call us on 0800 108 809 or email FEDReg@nzta.govt.nz.



The MR70 form

See pages 4 and 5 for an explanation of each section identified below.



NZ TRANSPORT AGENCY
WAKA KOTAHĪ

Application for refund of fuel excise duty and motor vehicle account fuel levies

MR70

Office use only

1 Petrol LPG CNG *Please tick one box only*

Transport Agency copy

2 **Applicant details** **Excise Refund Customer Number**

Initials & surname or company name **3** Please tick if this is your first fuel excise duty refund claim

Mailing address **4** Claim for quarter ending (tick one box only and insert year)

Town 31 Mar _____ 30 Sep _____

Email address 30 Jun _____ 31 Dec _____

5 Commercial activity for which the claim is being lodged

Part A: Purchases (only purchases or deliveries made within the quarter can be included in claim) No. of litres or GJ (CNG claims only)

Opening balance/carried over from previous quarter - taken from box 3 last claim	1	<input style="width: 80%;" type="text"/>	6
Total purchases - complete schedule on page 3 and transfer total	7	<input style="width: 80%;" type="text"/>	
Add boxes 1 and 2 to get Total A - this is total fuel available for use		TOTAL A	<input style="width: 80%;" type="text"/>
Closing balance/on hand end of quarter - this is box 1 next claim	3	<input style="width: 80%;" type="text"/>	6
Ineligible use - use on public roads, non-commercial use, private use	8	<input style="width: 80%;" type="text"/>	4
Add boxes 3 and 4 to get Total B - this is fuel not able to be claimed		TOTAL B	<input style="width: 80%;" type="text"/>
Subtract Total B from Total A to get Total C - this is the total fuel claimed for refund		TOTAL C	<input style="width: 80%;" type="text"/>
9			

LPG applications only: Automotive pump reading Open Closed

Part B: How was Total C fuel used

Important: Applicants must check that Total D is equal to Total C.

10	<p>1. Vehicles currently licensed in classes A or B</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 30%;">Make/model</th> <th style="width: 20%;">Plate number</th> <th style="width: 50%;">Litres/GJ used (not on public roads)</th> </tr> <tr> <td><input style="width: 95%;" type="text"/></td> <td><input style="width: 95%;" type="text"/></td> <td><input style="width: 95%;" type="text"/></td> </tr> <tr> <td><input style="width: 95%;" type="text"/></td> <td><input style="width: 95%;" type="text"/></td> <td><input style="width: 95%;" type="text"/></td> </tr> </table>	Make/model	Plate number	Litres/GJ used (not on public roads)	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	Total 1	<input style="width: 80%;" type="text"/>			
Make/model	Plate number	Litres/GJ used (not on public roads)													
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>													
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>													
11	<p>2. Unregistered vehicles <small>(vehicle = a conveyance that transports people or objects)</small></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 30%;">Make/model</th> <th style="width: 20%;">VIN/chassis</th> <th style="width: 10%;">Year of manufacture</th> <th style="width: 40%;">Litres/GJ used</th> </tr> <tr> <td><input style="width: 95%;" type="text"/></td> <td><input style="width: 95%;" type="text"/></td> <td><input style="width: 95%;" type="text"/></td> <td><input style="width: 95%;" type="text"/></td> </tr> <tr> <td><input style="width: 95%;" type="text"/></td> <td><input style="width: 95%;" type="text"/></td> <td><input style="width: 95%;" type="text"/></td> <td><input style="width: 95%;" type="text"/></td> </tr> </table>	Make/model	VIN/chassis	Year of manufacture	Litres/GJ used	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	Total 2	<input style="width: 80%;" type="text"/>
Make/model	VIN/chassis	Year of manufacture	Litres/GJ used												
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>												
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>												
12	<p>3. Commercial purposes <small>(not vehicles) Specify all machinery</small></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 40%;">Type</th> <th style="width: 10%;">Quantity</th> <th style="width: 50%;">Litres/GJ used</th> </tr> <tr> <td><input style="width: 95%;" type="text"/></td> <td><input style="width: 95%;" type="text"/></td> <td><input style="width: 95%;" type="text"/></td> </tr> <tr> <td><input style="width: 95%;" type="text"/></td> <td><input style="width: 95%;" type="text"/></td> <td><input style="width: 95%;" type="text"/></td> </tr> </table>	Type	Quantity	Litres/GJ used	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	Total 3	<input style="width: 80%;" type="text"/>			
Type	Quantity	Litres/GJ used													
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>													
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>													
13	<p>4. Vehicles subject to road user charges</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 20%;">Plate number</th> <th style="width: 20%;">Current hubodometer reading</th> <th style="width: 10%;">RUC paid to</th> <th style="width: 50%;">Litres/GJ used</th> </tr> <tr> <td><input style="width: 95%;" type="text"/></td> <td><input style="width: 95%;" type="text"/></td> <td><input style="width: 95%;" type="text"/></td> <td><input style="width: 95%;" type="text"/></td> </tr> <tr> <td><input style="width: 95%;" type="text"/></td> <td><input style="width: 95%;" type="text"/></td> <td><input style="width: 95%;" type="text"/></td> <td><input style="width: 95%;" type="text"/></td> </tr> </table>	Plate number	Current hubodometer reading	RUC paid to	Litres/GJ used	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	Total 4	<input style="width: 80%;" type="text"/>
Plate number	Current hubodometer reading	RUC paid to	Litres/GJ used												
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>												
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>												
14	<p>5. Commercial vessels</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 30%;">Name of vessel</th> <th style="width: 15%;">Maritime safety no.</th> <th style="width: 10%;">Expiry date</th> <th style="width: 45%;">Litres/GJ used</th> </tr> <tr> <td><input style="width: 95%;" type="text"/></td> <td><input style="width: 95%;" type="text"/></td> <td><input style="width: 95%;" type="text"/></td> <td><input style="width: 95%;" type="text"/></td> </tr> <tr> <td><input style="width: 95%;" type="text"/></td> <td><input style="width: 95%;" type="text"/></td> <td><input style="width: 95%;" type="text"/></td> <td><input style="width: 95%;" type="text"/></td> </tr> </table>	Name of vessel	Maritime safety no.	Expiry date	Litres/GJ used	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	Total 5	<input style="width: 80%;" type="text"/>
Name of vessel	Maritime safety no.	Expiry date	Litres/GJ used												
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>												
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>												
15	<p>Note: if there is not enough room on Part B of the form, further room is supplied on page 2, or a schedule can be attached with all required information.</p>		TOTAL D	<input style="width: 80%;" type="text"/>											

16 **WARNING: ANY PERSON MAKING A CLAIM OR FURNISHING ANY INFORMATION KNOWN TO BE FALSE IN ANY MATERIAL PARTICULAR IS LIABLE FOR PROSECUTION.**

I certify that the particulars shown above are correct.

Authorised signature _____ Phone no. () _____

Print name _____ Date _____

date stamp and initials

12/17
page 1

Sample bulk fuel delivery summary

7.1 **ABC Petrol Ltd**
FUEL CARD AND BULK DELIVERY SUMMARY

Joe Bloggs
JB Partnership
Sample Station
RD1



123 Gas Road
Milson
PO Box 738765
Wellington
0800 PETROL
abc@abcpetrol.co.nz
www.abcpetrol.co.nz

8 January 2018
Customer code: 123sample

Summary of purchases made by you between the following dates: 1/10/2017 to 31/12/2017

Purchase date	Charge Type	Fuelcard Number/ Name	Location	Description	Quantity (litres)
31/10/2017	Bulk Fuel Charge	N/A	1035 Old Bush Road	Unleaded 91	205.00
15/11/17	Bulk Fuel Charge	N/A	1035 Old Bush Road	Diesel	1350.00
02/12/17	Fuel Card Charge	1234567890123 J Bloggs	ABC Petrol Wellington	Unleaded 91	39.75



1**What type of fuel are you claiming a refund for?**

Choose only one type per form submitted.

2**Enter the name you claim under as it was approved at registration.**

This is the name attached to your customer number.

When submitting tax invoices or fuel summaries, the name on this proof of purchase must also match the name attached to your customer number.

If you are unsure what this is, look at the last payment advice we sent you as it will show this information.

3

Your customer number was issued to you when you registered with us. If you are a new customer, leave this blank and remember to read the *Fuel excise duty: Customer registration guide* before you send anything in.

4

Tick the quarter you are claiming for and enter the year.

5

State what commercial activity you are claiming for, or state you are a road user charge (RUC) vehicle user.

6**Opening balance/carried over and Closing balance/on hand amounts**

Your *Opening balance/carried over from previous quarter* amount must be the same amount as the *Closing balance/on hand end of quarter* from your previous claim.

Your *Closing balance/on hand end of quarter* is the amount of fuel you had left in your bulk tank on the last day of the quarter you are claiming for. If you do not use a bulk tank, you don't need to complete these sections.

7**Total purchases**

This is where you include all the fuel you purchased in the quarter.

Please list all your individual purchases in the *Schedule of purchases* on page 3. See the sample bulk delivery summary to see where you get the details from:

- **7.1:** Name and location of the vendor (if you purchase from a service station) or name of delivery supplier and delivery address (if your fuel is delivered).
- **7.2:** Type of which may include such petrol types as 91 (Regular), 95 or 98 (Premium), or biofuels such as E3 or E10 Synergy, or Force 10
- **7.3:** Purchase or delivery date
- **7.4:** Number of litres purchased

8

Ineligible use is the fuel that isn't eligible for a refund, but has been included in your total purchases.

9

Total C: This is the total amount of fuel you are claiming in your application. It must match Total D.

10**Vehicles currently licensed in classes A or B.**

This type of vehicle must be licensed during the quarter to receive a refund. If it is licensed for only some of the quarter, your refund will be reduced by the Transport Agency for the time it was unlicensed when you submit your MR70.

In general, this includes agricultural vehicles, some mobile machinery and commercial vehicles that don't travel on the road. For further information on these vehicles, see the FAQ on page 6

11**Unregistered vehicles**

They are a vehicle that has no registration plates (eg quads, dirt bike, ride-on lawn mower, farm ute), or the registration has lapsed.

It does not include unlicensed vehicles. An unlicensed vehicle is a vehicle that is registered but does not have a current license (rego out of date but not yet lapsed).

12**Commercial purposes machinery**

This includes chainsaws, weed eaters, push lawn mowers and more. You can choose to list them per machine or machinery type and must allocate the usage accordingly.

13**Vehicles subject to road user charges (RUC)**

The current hubodometer reading must be supplied and your RUC must be paid up to date.

14**Commercial vessels**

All vessels eligible to claim a refund must have valid Maritime NZ Certification. Ensure the Transport Agency has been provided with a copy of your current certificate, and that you write the expiration date on the MR70 form.

15

Complete, sign and date the declaration.

16

Make sure to send your MR70 Form in on time. To receive your refund without penalty, the claim must be lodged within 3 months after the close of the quarter:

- If it is lodged after 3 months but not later than 2 years, the refund will be reduced by 10%
 - If it is lodged more than 2 years after the close of the quarter the refund will be declined.
 - Applications will be date stamped according to the date received at the Transport Agency.
-

Frequently asked questions

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/).

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.

Do I have to lodge an application for each quarter?

If your commercial activity used fuel in a quarter you need to lodge a claim – even if you didn't make any purchases.

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.

These documents should provide a record of the type of fuel and quantity purchased in litres. Documentation must be clear, readable and not amended in any way. Dates on the documentation must match the period in which you are claiming.

What are suitable supporting documents?

Suitable documentation can be:

- A receipt or entire tax invoice/statement/fuel summary. These must show your business name and match the name on your application. These must meet IRD requirements and include the suppliers GST number, contact details and date (DD/MM/YYYY) of purchase etc. It must include the whole invoice inclusive of cover pages (which shows address).
- A fuel summary from your fuel supplier. These must show your business name and match the name on your application and registration.

Can I claim on LPG used in a cylinder?

No, the bulk wholesaler or buyer of LPG claims back the fuel excise duty before they sell the fuel. This means the LPG in the cylinder has already had its fuel excise duty removed so cannot be claimed on.

Can I claim for petrol used in my boat?

Only fuel used in commercial vessels or for search and rescue purposes in a dedicated rescue vessel are eligible to claim a refund of fuel excise duty. **Recreational vessels are not eligible for a refund.**

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.

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.

What is an Opening balance/carried over figure?

The *Opening balance/carried over from previous quarter* amount must match the *Closing balance/on hand at end of quarter* amount from your previous claim.

I only purchase in jerry cans/direct into machinery/vehicles, do I need to complete carried over and on hand?

An *On hand/closing balance at end of quarter* or a *Carried over from previous quarter/opening balance* amount need only be supplied if you have fuel storage of 200 litres or more.

Do I need to provide the details for my vehicles with every MR70?

Yes. Each application is a stand-alone legal document. The application must be completed in full for each quarter and supporting documentation must be provided to support each application.

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

Am I expected to declare how many litres were used in each of my small machinery (eg chainsaws/water pumps/ small machinery and I use the same jerry can for all machines)?

A refund of fuel excise duty is paid to the 'end user' of the fuel. It is expected that you can determine that the fuel purchased is eligible for claiming a refund of fuel excise duty and that you be able to supply a reasonable estimate of what vehicles/machinery the fuel was used in. In most cases a breakdown of the litres for each machine is required.

When claiming retrospectively we understand the estimates will not be completely accurate but for future claims a best estimate must be provided.

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.

My commercial vessel's maritime certificate is about to expire, what do I do?

Contact Maritime New Zealand (0508 22 55 22) and start the process for renewing your certificate. We will not refund to a vessel that does not have Maritime NZ certification.

Do I need to fill in the schedule for all my receipts? Why do I need to do a schedule of purchases?

Yes. We use the schedule of purchases to assist us if we are unable to reconcile your fuel purchases to the amount of litres entered in Part A *Total purchases*.

The schedule of purchases provides us with a quick reference to work out if the purchase dates fall within the quarter and also if the location of the purchase looks reasonable.

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.

Bulk tanks: any petrol drawn from a bulk tank for private/personal use must be declared as ineligible use. If you are claiming retrospectively we will accept estimates of how much fuel was used and how much ineligible fuel has been taken from the commercial supply. However, this method may not be accepted with future applications. We request that you identify personal and commercial fuel by either keeping a log book or marking your invoices to identify ineligible use.

Fuel Card/Service station receipts: only fuel that is used for commercial (eligible) purposes needs to be included in the application, so if your private/ineligible fuel is bought on separate account/card, it is not required to be recorded on the MR70 form.

Receipts that include both ineligible and commercial in the one purchase: you must enter the complete purchase total in the *Schedule of purchases*, and enter the ineligible use amount as part of box 4 in Part A of the form.

What is biofuel and why isn't it fully eligible?

Biofuels (such as Force 10, E10, E3) are fuels where petrol is mixed with ethanol. The ethanol portion of the fuel doesn't attract any fuel excise duty, so the amount will be reduced by the Transport Agency when you submit your MR70.

E3 Biofuel

This is a biofuel which is blended with 3% ethanol so these purchase amounts will be reduced by 3%.

E10 or Force 10 Biofuel

This is a biofuel which is blended with 10% ethanol so these purchase amounts will be reduced by 10%.

I have changed my bank details, what do I do?

You will need to send us a bank document that confirms your new bank account name and number such as a pre-printed bank deposit slip, the top of a bank statement or any other bank document. The bank document should be in the name that you claim under or a cover letter with an explanation is required.

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

You will need to complete a new Customer Registration Form (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 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. Please contact us on 0800 108 809 or email FEDReg@nzta.govt.nz to get a copy of this.



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 further information, call us on 0800 108 809, email 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