

Regional fuel tax

and claiming a rebate as a commercial user

Factsheet

80

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Regional fuel tax is applied to petrol and diesel (and their bio-variants) delivered in the Auckland region. This is to support transport projects that would otherwise be delayed or not funded.

This factsheet explains more about regional fuel tax, who can claim a rebate of regional fuel tax, what records you need to keep and how to make a claim for a rebate.

What is regional fuel tax?

The regional fuel tax of 10 cents per litre (plus GST) applies to sales of petrol and diesel within the boundaries of Auckland Council (excluding Great Barrier Island).

The regional fuel tax will be applied from 1 July 2018 to 30 June 2028.

The collection of the regional fuel tax will allow Auckland to fund a number of projects with positive social, environmental and safety impacts. For information about these projects go to <https://at.govt.nz/regionalfueltax>.

How is regional fuel tax collected?

The NZ Transport Agency administers the collection of regional fuel tax directly from fuel distributors. Regional fuel tax is paid by fuel distributors when they supply fuel within the region. This includes (but isn't limited to) deliveries to service stations, fuel storage tanks, machines, marinas and vehicles.

All fuel distributors within the Auckland region provide us with a monthly tax return with details of the fuel they've delivered. We use this information to track and monitor all fuel supplied and investigate irregularities as needed.

The Transport Agency forwards the regional fuel tax collected on to Auckland Council, less any rebates paid and a service cost.

The rules around collection, liability for tax payment and enforcement are in the Land Transport Management Act 2003 and its supporting regulations.

Who can get a rebate?

You may be able to get a rebate of regional fuel tax you paid if:

- the fuel was used for commercial purposes, or government or charitable organisations AND
- the fuel wasn't used in a vehicle on the road, AND
- the fuel was used for an eligible use (see below).

There are certain criteria that your fuel use must meet before you may be eligible for a rebate. Go to www.nzta.govt.nz/rft-rebate-eligibility to calculate if you're eligible, or follow the diagram on page 2.

There are some rebates available for private use. Read Factsheet

80a: *Regional fuel tax and claiming a rebate as a private user* for more information.

What records do I need to keep?

To claim a regional fuel tax rebate, please keep a record of how much fuel you've purchased. You'll also need to record how much of that fuel is used in the vehicles, vessels and/or machinery (your assets) you want to claim a rebate for, and how much is used in each.

Make sure you keep your receipts and tax invoices, as you'll need to provide these with your claims.

If you have a fuel storage tank (bulk tank), record how much fuel you have left in your tank(s) on the last day of each quarter. The dates to remember are:

- 31 March
- 30 June
- 30 September
- 31 December.

For more information about records you need to keep, go to www.nzta.govt.nz/rft-record-keeping.

How to claim a rebate

You can claim a rebate online at www.nzta.govt.nz/online.

You'll need:

- A RealMe® username and password
- Digital copies of your receipts or invoices
- Your bulk tank balances (if you have bulk tanks)
- Amount of fuel used in your eligible assets.

The first time you claim, you'll also need your:

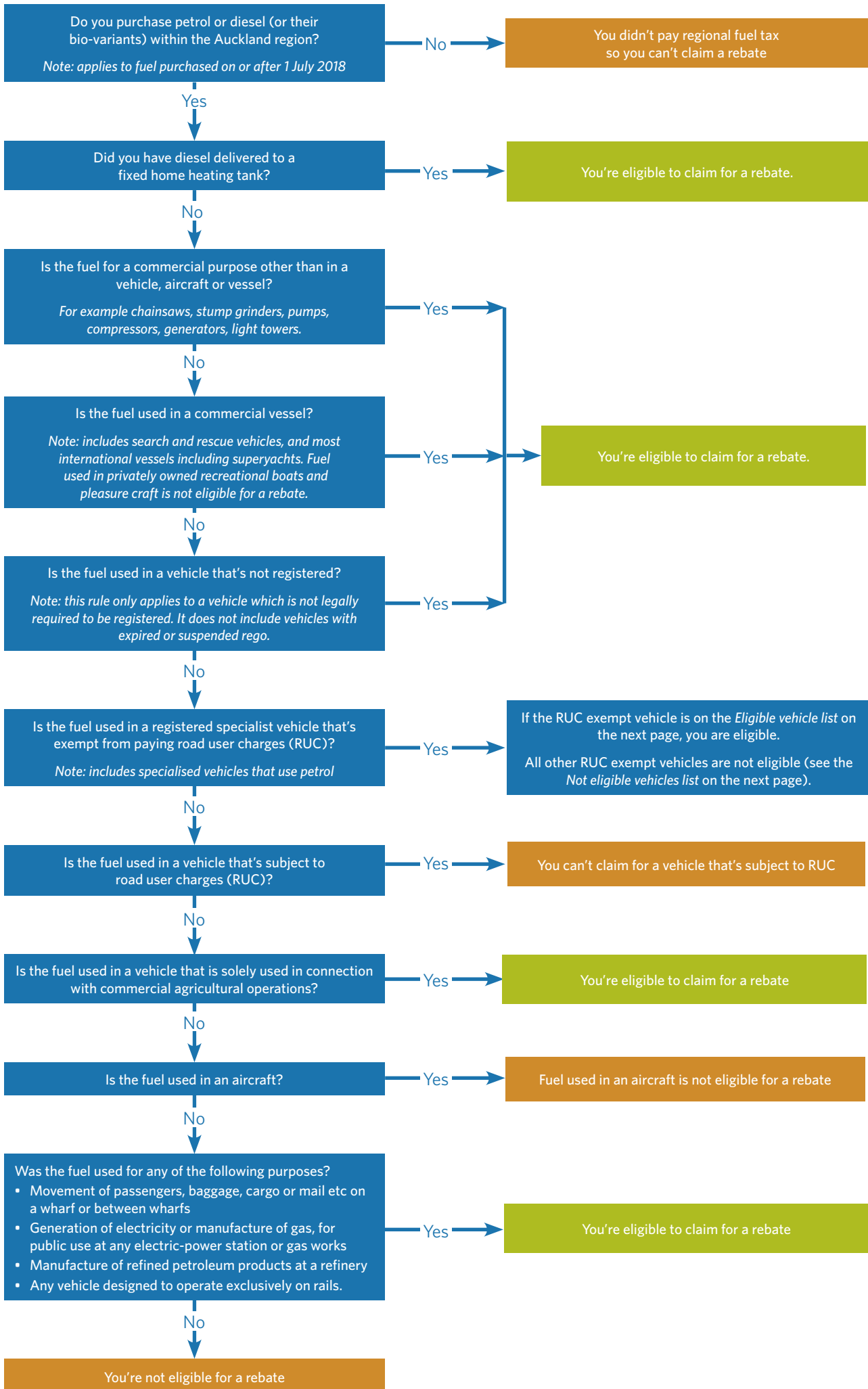
- New Zealand Business Number (NZBN)
- Business Industry Classification code (BIC code)
- GST number (if you're registered)
- fuel excise duty customer number (if you have one)
- contact details
- details of your eligible vehicles, vessels and/or machinery (your assets).

You'll need to set up a user profile in our system first using your RealMe® identity. To find out more about RealMe® go to www.realme.govt.nz.

Once you've done this, you'll be able to register a business as a rebate customer, and add your eligible vehicles, vessels and bulk tanks to the rebate system.

For more information about making a claim, go to www.nzta.govt.nz/rft-claim.

Are you eligible for a rebate?



This list is applicable for **registered vehicles only** (see page 2 for more information).

Eligible registered vehicles list
Aerodrome crash fire tenders used on road only in emergencies
All-terrain vehicles (ATVs)
Asphalt mixing and paving plants
Bulldozers and angle dozers
Forestry chippers used exclusively in forestry operations or management of a forest
Forklifts
Front end loaders
Log forwarders
Log haulers that are stationary when hauling logs
Mobile cranes
Mobile pile drivers
Motor graders
Motor vehicles propelled and supporting solely by self-laying tracks
Road rollers
Sawing or shearing apparatus used for tree cutting
Self-propelled machines designed for industrial purposes
Self-propelled motor scrapers
Self-propelled trench diggers and excavators
Self-propelled vehicles that are always unladen on the road and designed exclusively for carrying earth or other bulk materials
Self-propelled vehicles or towed vehicles designed for agricultural purposes, for example: <ul style="list-style-type: none"> ▪ combine harvesters ▪ hay balers ▪ pea viners ▪ windrowers ▪ cultivation equipment ▪ hay rakes ▪ silage choppers ▪ feed troughs ▪ maize harvesters ▪ silage wagons
Self-propelled water carts that are always unladen on the road
Stone and gravel crushing and screening plants
Telehandlers
Traction engines
Tractors
Any vehicle used only for, or solely in connection with, agricultural operations.

Registered vehicles that are not eligible

The regional fuel tax is designed to capture vehicles using the road. Therefore if your registered vehicle was made for general use on public roads and is **not** used for commercial agricultural purposes, then it most likely is **not** eligible for an RFT rebate.

If your vehicle is **not** registered, you may be eligible for a rebate. Check if you're eligible by following the flowchart on page 2.

The information in this factsheet is a general guide only. It's not the source of the law and shouldn't be used in place of authoritative legal documents. Some factsheets are updated frequently and print versions can quickly become out of date. If the currency of the information you are reading is important, check the factsheet index on our website (www.nzta.govt.nz/factsheets) or call us on 0800 108 809.

Contact details

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