



Efficiency Savings Programs — Fuel

Review and collection of outstanding Fuel Tax Credits
NO SAVINGS rebates achieved = NO FEE payable by Council



The Fuel Tax Act 2006 allows for the users of diesel and other fuels in eligible situations, to claim a rebate of the fuel excise, payable on all fuel products in Australia.

Eligible vehicles—those primarily used for conveyance of goods, people (including but not limited to, tipper trucks; prime movers; garbage compactors, street sweepers, water trucks and community buses; graders, rollers and tractors as well as whipper snippers and lawn mowers.

Legislation is complex and includes rates changes twice annually by the Australian

Don't delay with this opportunity to identify and achieve savings... contact LGA Procurement now to arrange a review on 8224 2000

Key Benefits of LGA Procurement Efficiency Savings Review Program for Fuel Tax Credits

- ✓ No savings—no fee unless retrospective rebate is identified and collected from the ATO.
- ✓ Opportunity for claiming rebates across a 4 year retrospective period.
- ✓ Analysis undertaken by expert in the field of review and collection of outstanding Fuel Tax Credits, LGA Procurement Preferred Supplier—AIT Specialists Pty Ltd.
- ✓ Potential identification of fuel not covered under the ATO writings—to be presented seeking a Private Ruling.
- ✓ All retrospective claims and negotiations with the Australian Taxation Office through the BAS, undertaken by AIT Specialists Pty Ltd experts on Council's behalf.
- ✓ Voluntary disclosure of overpayments has to date resulted in negotiations with ATO waiving all penalties.
- ✓ Advice on ongoing reporting to meet administrative and legislative regulations.
- ✓ LGA Procurement manage the Head Contract with AIT Specialists for your immediate access.

What do you need to do?

- Provide a listing of plant & equipment
- Copy of last rebate claims lodged with ATO
- Detail of fuel dispensing system used in Council
- Provide a key Council contact —staff time required is minimal

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AIT Specialists Pty Ltd
Australian Indirect Tax Specialists

LGA Procurement has engaged the services of AIT Specialists Pty Ltd to provide Fuel Tax Credit reviews for South Australian Councils.

AIT Specialists have conducted successful reviews for Councils Australia-wide to identify entitlement to Federal fuel rebates.

Current Preferred provider for the Local Government Associations of WA, SA, Tasmania and NT.

South Australian reviews since 2015 have identified \$900,000 of Rebate credits.



Fuel Tax Credits—Key points:

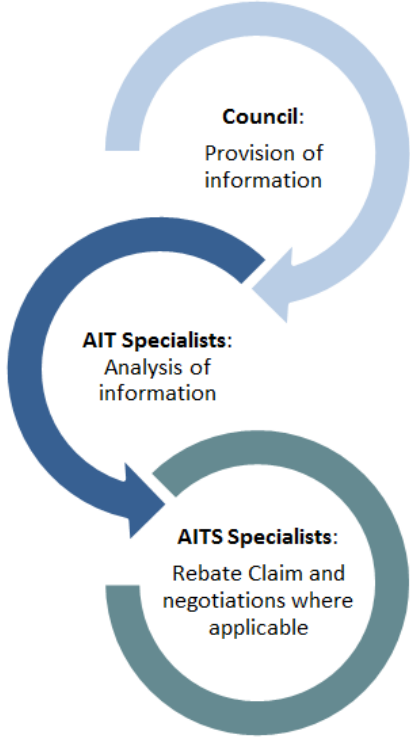
Legislation: Fuel Tax Act 2006, expanded in 2008 to include off road activities—Petrol and Diesel in eligible situations—the Australian Taxation Office sets out what can be claimed. Replaced the Energy Grants (Credits) Scheme Act 2003.

Who is eligible to claim? The organization that pays for fuel (includes plant and machinery owned by other entities, including hire plant).

Eligible Vehicles: Heavy Vehicles, primary use conveyance of goods or people; Off Road plant and machinery.

Rebate Rates: Two different rates, depending on use with rates changing twice annually on 1 February and 1 August.

Private Rulings: Can be sought for situations that are not stated in any of the ATO publications.



Review Fee details

- ✓ No savings = no fee
- ✓ Performance based fee—applies only where a retrospective rebate is returned to Council
 - 25% of the rebate
 - 10% of this fee is paid by AITS to LGA Procurement for ongoing management of the Contract and reviews

This is a performance based service with no charge for any incidental costs .