



ABN 76 117 326 155

AIT SPECIALISTS Pty Ltd

www.aitspecialists.com.au

PO Box 3096
Port Lincoln SA 5606

John Baker

Director

Mobile: 0402 948 177
Fax : 08 8683 1850
Email: john.baker@aitspecialists.com.au

Ian Trestrail

Indirect Tax Consultant

Mobile: 0427 619 668
Fax : 08 8683 1850
Email: ian.trestrail@aitspecialists.com.au

Phil Mackay

Fuel Tax Consultant, Western Australia

Mobile: 0400 611 660
Fax : 08 9593 7178
Email: phil.mackay@aitspecialists.com.au

INTRODUCTION



- ▣ **Identify entitlements to Federal & State/Territory fuel rebates and subsidies.**
- ▣ **Involvement with Local Government throughout Australia .**
- ▣ **AIT Specialists are contracted as the preferred contractor for fuel rebates and subsidies by the Local Government Associations in WA, SA, NSW & QLD.**

FUEL TAX CREDITS

- ▣ **Fuel Tax Act 2006, replaced former Energy Grants (Credit) Scheme (EGCS).**
 - ▣ **The Fuel Tax Act legislation has measures in it which are time based for implementation;**
 - **1st July 2006 – Introduction**
 - **1st July 2008 – Enhancement to include Off-Road vehicles**
 - **1st July 2012 – Further Enhancement so that the credit available will be 100% of the excise paid and included in the cost of a litre of fuel.**

- ▣ **Fuel Tax Credits**
 - ▣ **Enables users of diesel and other fuels in eligible situations , to claim a full or partial rebate of the fuel excise which is payable on all fuel products in Australia.**

FUEL TAX CREDITS

- ▣ **Eligible vehicles are those whose primary use is for the conveyance of goods or people and include the following:**
 - ▣ **Tipper Trucks**
 - ▣ **Prime Movers**
 - ▣ **Garbage compactors**
 - ▣ **Street Sweepers**
 - ▣ **Community Buses**

- ▣ **Large plant such as graders and rollers can also be eligible, down to whipper snippers and ride on lawn mowers.**

- ▣ **Who is eligible to claim the credit?**
 - ▣ **The organization who pays for the fuel used in the vehicles.**
 - ▣ **This also means that if an organization hires eligible equipment and pays for the fuel in that vehicle, they are eligible to claim that fuel credit.**

- ▣ **Under the Act, fuels used in other industries such as mining, forestry and fishing can be claimed and apply to eligible vehicles using diesel, petroleum.**

HOW DOES THIS AFFECT YOU?

- ▣ **It is our experience that not all rebates are being claimed and some may have been overlooked.**
 - **For example:**
 - ▣ **AITC conducted a review of Councils in Western Australia and found that of the 110 councils reviewed, 99% were entitled to further funds from different Government departments. In total an amount in excess of \$1.5 million.**
 - ▣ **Further review s of Councils in South Australia, Victoria, New South Wales and the Northern Territory found 98% of those had either overlooked amounts owed to them or not claimed at all. In total we have recovered in excess of \$2 million in missed retrospective rebates for those councils.**

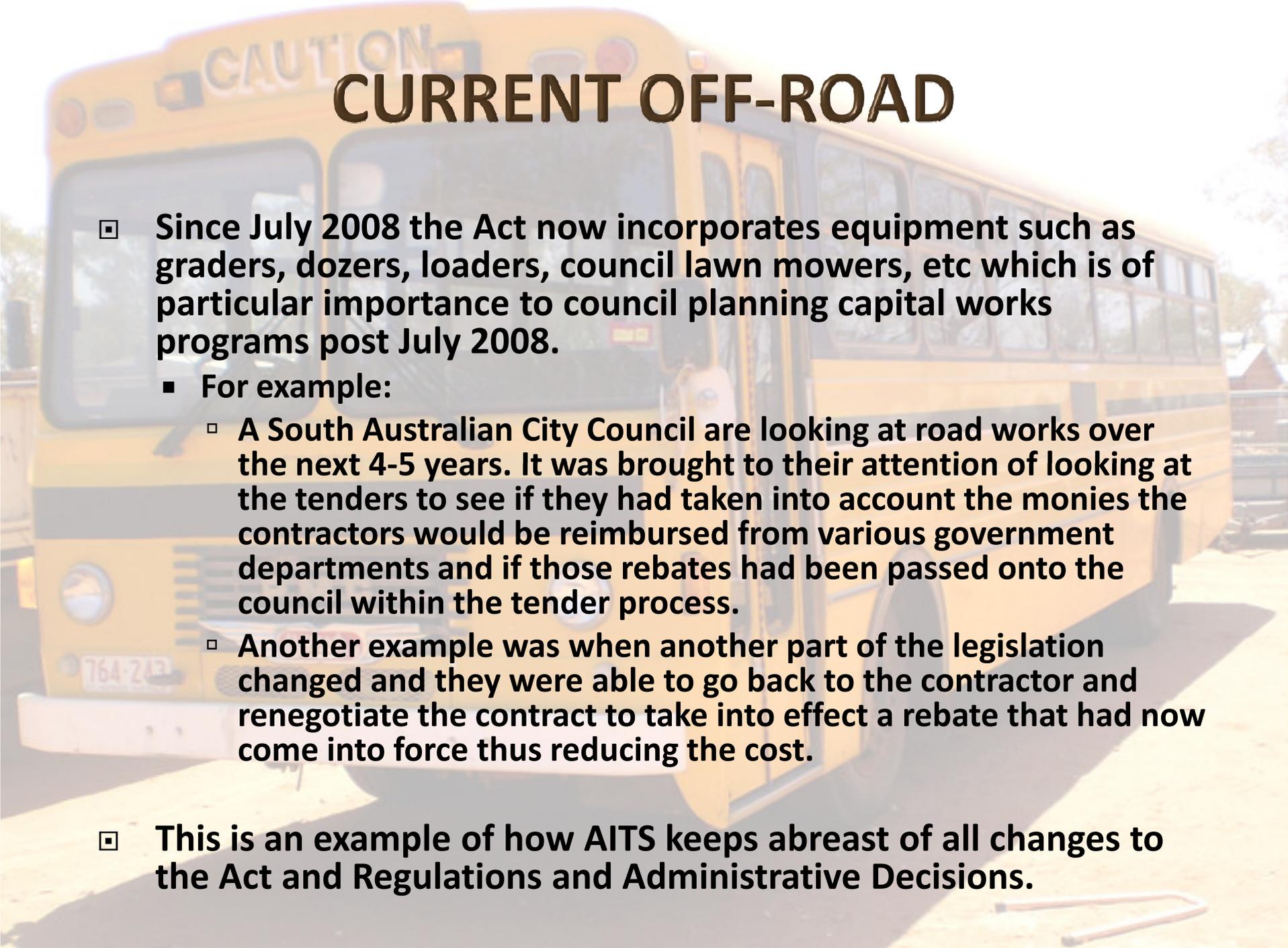
- ▣ **Councils owe it to ratepayers to take advantage of any rebates or credits available to them.**

HOW DOES THIS AFFECT LOCAL COUNCILS?

- ▣ **Administration of rebates is quite often complex with changing legislation which controls the payment.**
- ▣ **Various rebates are administrative based, not legislative and have been available for some time but are often not common knowledge to the Local Government sector.**
- ▣ **In the case of an over claim AIT Specialists would assist the organisation establish a quantum, and leave the course of action up to the council to notify the Government Department of their mistake. AIT Specialists would assist with ATO queries should that be required.**

AITS SERVICES

- ▣ **Our fee structure is based on performance and recovery of retrospective rebates. Should a review of your council conclude with no entitlement identified, then *no fees or charges apply*.**
- ▣ **We can provide the following services:**
 - ▣ **Provide professional advice**
 - ▣ **Review your organisation's systems to ensure all rebates are being claimed and will be captured in the future**
 - ▣ **Identify areas for additional claims**
 - ▣ **Prepare and Lodge all retrospective claims with the relevant government department**
 - ▣ **Where there is a situation that may not appear to fit in any specific area and or may not appear eligible AITS can offer guidance. If necessary an application for a private ruling can be lodged to the Australian Taxation Office to offer protection should changes in legislation occur**
 - ▣ **Assist with registering your organisation with the Australian Taxation Office**
 - ▣ **Attend and respond to all queries by the Australian Taxation Office on your behalf**



CURRENT OFF-ROAD

- ▣ **Since July 2008 the Act now incorporates equipment such as graders, dozers, loaders, council lawn mowers, etc which is of particular importance to council planning capital works programs post July 2008.**
 - **For example:**
 - ▣ **A South Australian City Council are looking at road works over the next 4-5 years. It was brought to their attention of looking at the tenders to see if they had taken into account the monies the contractors would be reimbursed from various government departments and if those rebates had been passed onto the council within the tender process.**
 - ▣ **Another example was when another part of the legislation changed and they were able to go back to the contractor and renegotiate the contract to take into effect a rebate that had now come into force thus reducing the cost.**

- ▣ **This is an example of how AITS keeps abreast of all changes to the Act and Regulations and Administrative Decisions.**

ANY QUESTIONS?

Contacts:

John Baker , *Director*

Mobile: 0402 948 177

All States

Ian Trestrail, *Indirect Tax Consultant*

Mobile: 0427 619 668

SA, NSW, VIC & QLD

Phil Mackay, *Fuel Tax Consultant*

Mobile: 0400 611 660

WA

CONCLUSION

- ❑ **Even if your council considers they are claiming all that you are entitled to, that you request a review to confirm this. If every thing is correct your council and staff at least have that peace of mind. REMEMBER NO REVENUE NO CHARGE.**
- ❑ **If an organisation is not claiming or has over looked rebates to claim, their systems should be reviewed promptly to minimise the amount of money lost from previous years and to upgrade systems to ensure revenue continues to flow on an ongoing basis.**
- ❑ **If you are in any doubt of the services we offer we strongly encourage you to talk with clients who have utilised our services. References can be supplied.**