Before you can manufacture petroleum products you need to be registered as an excise client and licensed by the Tax Office.

You only need to register as an excise client once. If you have not yet registered, you need to complete the Application for excise registration, available by phoning 1300 137 292.

To apply for a licence you need to:
- phone us on 1300 137 292 to discuss your circumstances, and
- complete the form attached at the end of this document.

Completing your application form

Applicant details
Please provide the legal name of the individual or business applying for the licence and the relevant Australian business number (ABN) or tax file number (TFN).

It is not compulsory for you to provide your ABN or TFN but it will help us process your application promptly.

Details of individuals associated with the management of the business
Please identify all people who participate in the management or control of the business. You need to include all directors, officers, shareholders, and other people responsible for the daily decision making and/or maintenance of records in relation to:
- quantity of goods manufactured
- storage of the goods
- sale or disposal of the goods, or
- movement of the goods such as deliveries, receipt and dispatch.

You and all other people nominated in this section must give consent for the Tax Office to obtain personal information by completing Consent to obtain information - individual forms. If the applicant is a company, you must also complete a Consent to obtain information – company form. Personal background checks are necessary to help us determine your eligibility for a licence.

Contact details
Please provide details of your preferred contact people. These are the people we will contact if we need to know more about the application (question 4) or the operations of your business (question 5).

Premises details
Before you can be licensed, you need to provide an accurate plan or sketch (drawn to scale) which clearly defines the area of the premises* where the petroleum manufacture will take place. This area should be outlined with a red border.

* The licensed area of the premises is referred to as the establishment.

You must also copy the following example of certification on to the plan. The certification must be signed by an authorised official of the business.

I hereby certify that this is a correct plan of the premises at (insert address) operated by (insert applicant name) and referred to in the application for a licence to manufacture petroleum dated (insert date of application). I also certify that the area outlined in red, is the proposed area of petroleum manufacture.

Signature………………………………….
Business title…………………………….

Please submit two A4 size copies of this plan or sketch with your application form.

Please ensure each copy of the plan or sketch is certified with an original signature.

Question 7 - 11
If we have already issued an establishment identification number for these premises, you should quote that number in this section of the application form. You also need to provide the establishment name, street address and postal address of the premises to be licensed.

Question 12 - 14
Please provide details of the construction and physical security of the premises so we can assess the suitability and security of the premises to be licensed. The required physical security standards are the same as normal commercial standards. However, the adequacy of the existing or proposed security arrangements for the licensed area may depend on the nature of the goods to be manufactured.

As part of the application process we may request evidence of ownership or lease arrangements such as a copy of title deed or lease.
Product details
We require this information to ensure that you are applying for the correct licence and to determine whether you need to lodge a financial security before we issue you a licence.

Question 15
Please provide details on the products you intend to manufacture.

The product details should identify the type and quantity of petroleum products that you will produce in a year.

Question 16
If you intend to move petroleum products from your licensed premises to other licensed premises before the excise duty has been paid, please provide a description of the products and the quantities you wish to move each month.

You will also need a movement permission from the Tax Office. You can apply for a movement permission by completing an application form available by phoning 1300 137 292.

Question 17
Please provide the number and storage capacity of each storage tank.

Question 18
Please indicate whether the plant and equipment that you intend to use in the manufacture of petroleum products has been professionally calibrated. We may ask you to show that the measuring equipment you use conforms to the current petroleum industry standards.

Question 19
Please provide details of any other vessels or equipment that are used to manufacture and store petroleum products.

Excise liability details

Question 20
Please describe how you will assess the excise liability on the goods manufactured. You can establish the quantity of petroleum products on which excise is liable in the following ways:

- **Delivery by meter** - when delivery occurs through bulk filling meters, you assess the duty according to the quantity measured on the totaliser of the meter for each delivery corrected to 15 degrees celsius.
- **Other deliveries** - in all other cases you assess the dutiable quantity by physical measurement of the contents, such quantity being converted to its notional volumetric equivalent at a temperature of 15 degrees celsius.

Question 21
If you are responsible for settling the excise liability, answer ‘yes’ and then choose one of the two payment options:

- **Periodic payment** where excise duty can be deferred for a set period of time. This is currently on a weekly basis.
- **Payment prior to clearance** where excise duty must be paid prior to movement of excisable products from the licensed premises.

If you are not responsible for settling excise liability, answer ‘no’ and provide details. If it is an individual person who is responsible please complete question 21a. If it is not an individual who is responsible please complete question 21b.

Recording systems
Please mark the boxes that apply to your current recording systems. You need to maintain detailed records which show that you are meeting your legislative obligations. You may also need to provide copies of these records. These records will also allow you to track and account for stock for commercial purposes.

These records are the minimum requirements for you to hold a manufacturers licence. If your answer to any of these is ‘no’ please phone us on 1300 137 292.

Declaration
You (as the applicant), or a person who is authorised to act on behalf of the applicant, must sign the declaration.

Please record the number of pages in the application and the time taken to complete it (including getting the necessary information).

Checklist
Please ensure that you have:

- completed and signed the application form
- completed, signed and attached the Consent to obtain information forms
- attached two A4 size copies of the plan of the proposed area of petroleum manufacture and outlined this area with a red border, and
- endorsed these plans with the required certification.

Where to send the form
Please send your completed form with all the necessary attachments to:

The Petroleum Industry Group
Australian Taxation Office
GPO Box 4525RR
Melbourne VIC 3001

Need more information?
If you are still unsure about how to answer a question, please

- phone 1300 137 292
- fax (03) 9285 1168
- email ATO-EXC-Petroleum@ato.gov.au
- phone the Telephone Typewriter Service (TTY) on 1300 130 478, if you have a hearing or speech impairment
- phone the Translating and Interpreting Service (TIS) on 13 14 50, if you need language assistance.

Disclaimer and guarantee
The information in this publication is current at March 2003 and we have made every effort to ensure it is accurate. However, if something in the publication is wrong or misleading and you make a mistake as a result, you will not be charged a penalty. You may have to pay interest, depending on the circumstances of your case.

If you feel this publication does not fully cover your circumstances, please seek help from the Tax Office or a professional adviser. Since we regularly revise our publications to take account of any changes to the law, you should make sure this edition is the latest. The easiest way to do this is by checking for a more recent version on our website at www.ato.gov.au
Application for a licence to manufacture petroleum

Important information
The information in this form is to be used for assessing eligibility for excise licensing under Part IV of the Excise Act 1901.

To complete this application
Read the preceding information carefully. If you need further assistance please phone 1300 137 292.

How to help us process your application quickly
Print X in all appropriate boxes.
Please print neatly in BLOCK LETTERS, with a BLUE or BLACK pen only.

Send your completed form and the necessary attachments to:
GPO Box 4525RR, Melbourne VIC 3001

Applicant details

1 Please provide the name of the applicant

2 Does the applicant have an ABN □ Yes □ No

   Please provide ABN

   Please provide TFN

(It is not compulsory for you to provide your ABN or TFN, but it will help us process your application promptly.)

Details of individuals associated with the management of the business

If insufficient space please attach separate sheet with all relevant details.

3 Please provide the following information for all the people who participate in the management of the business

   NOTE: All individuals who participate in the management and/or control of the business must also complete the Consent to obtain information – Individual form.

Individual

i

Title (Mr, Mrs, Miss, Ms or other title)
Surname or family name
Given names
Position held

ii

Title (Mr, Mrs, Miss, Ms or other title)
Surname or family name
Given names
Position held
**Contact details**

4. **Who is the authorised contact person if we require more information about this application?**

<table>
<thead>
<tr>
<th>Title (Mr., Mrs., Miss, Ms or other title)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Surname or family name</td>
<td></td>
</tr>
<tr>
<td>Given names</td>
<td></td>
</tr>
<tr>
<td>Position held</td>
<td></td>
</tr>
<tr>
<td>Business telephone number</td>
<td></td>
</tr>
<tr>
<td>Mobile</td>
<td></td>
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<tr>
<td>Fax</td>
<td></td>
</tr>
<tr>
<td>Email address (Please use BLOCK LETTERS)</td>
<td></td>
</tr>
</tbody>
</table>

5. **Who is the authorised contact person if we require more information about the operation of your business?**

<table>
<thead>
<tr>
<th>Title (Mr., Mrs., Miss, Ms or other title)</th>
<th>(If the contact person is the same as in the previous question, write “AS ABOVE” in the title box.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Surname or family name</td>
<td></td>
</tr>
<tr>
<td>Given names</td>
<td></td>
</tr>
<tr>
<td>Position held</td>
<td></td>
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<td>Business telephone number</td>
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<td>Fax</td>
<td></td>
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<tr>
<td>Email address (Please use BLOCK LETTERS)</td>
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</tbody>
</table>

6. **Preferred language other than English** (we may not be able to speak to you in your preferred language at all times)

**Premises details**

7. **Does the premises to be licensed have an ATO Establishment ID?**

- [ ] No
- [ ] Yes

What is the ATO Establishment ID?

8. **What is the establishment name?**

- 

9. **What is the physical address of the premises to be licensed?**

<table>
<thead>
<tr>
<th>Street address</th>
<th></th>
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</thead>
<tbody>
<tr>
<td>Suburb/town</td>
<td></td>
</tr>
<tr>
<td>State/Territory</td>
<td></td>
</tr>
<tr>
<td>Postcode</td>
<td></td>
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</tbody>
</table>

10. **What is the postal address of the premises to be licensed?**

<table>
<thead>
<tr>
<th>Postal address</th>
<th></th>
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</thead>
<tbody>
<tr>
<td>Suburb/town</td>
<td></td>
</tr>
<tr>
<td>State/Territory</td>
<td></td>
</tr>
<tr>
<td>Postcode</td>
<td></td>
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</tbody>
</table>
### Premises details — continued

11 **Please provide the following details for the premises to be licensed**

<table>
<thead>
<tr>
<th>Field</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lot number</td>
<td></td>
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<tr>
<td>Deposited plan number</td>
<td></td>
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<tr>
<td>Certificate of title number</td>
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<tr>
<td>Volume</td>
<td></td>
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<tr>
<td>Parish</td>
<td></td>
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<tr>
<td>County</td>
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</tbody>
</table>

12 **Please provide details of the construction (including walls, fences or other enclosures on the outside boundaries) of the premises to be licensed**

<table>
<thead>
<tr>
<th>Details</th>
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13 **Please provide details of physical security of the premises to be licensed**

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<th>Details</th>
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14 **Do you possess title over the premises to be licensed?**

- Yes
- No

Please provide the name of the owner and the lease details

<table>
<thead>
<tr>
<th>Field</th>
<th>Details</th>
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<tbody>
<tr>
<td>Name</td>
<td></td>
</tr>
<tr>
<td>Lease details</td>
<td></td>
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</tbody>
</table>
### Product details

15. **What is the quantity of product you expect to manufacture in one year?**

<table>
<thead>
<tr>
<th>Description of product</th>
<th>Quantity (litres)</th>
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</tbody>
</table>

16. **Do you intend to move your product to other licensed premises before the relevant amount of excise duty is paid?**

- [□] No  
- [✓] Yes  

What is the quantity of product you intend to move each month?

<table>
<thead>
<tr>
<th>Description of product</th>
<th>Quantity (litres)</th>
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</thead>
<tbody>
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</table>

17. **Provide the number and capacity of each storage tank**

<table>
<thead>
<tr>
<th>Storage tank number</th>
<th>Capacity</th>
<th>Storage tank number</th>
<th>Capacity</th>
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</table>

18. **Have the plant and equipment to be used in manufacture been professionally calibrated?**

- [■] Yes  
- [□] No

19. **Provide details of other fixed vessels or equipment to be used in the factory**

   

### Excise liability details

20. **How will you assess the excise liability on the goods manufactured?**

   

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**IN-CONFIDENCE**
**Excise liability details – continued**

21 **Will you be responsible for settling excise liability for the products manufactured, upon entry into home consumption?**

- [ ] Yes  Please indicate how you intend to settle your excise liability.
  - Periodically  Payment prior to clearance
- [ ] No  Please nominate the individual/non-individual responsible:

Where there is more than one individual or business responsible, please attach a separate sheet with all relevant details.

21a **Individual**

- ABN  
- Surname or family name  
- Given names  
- Business telephone number  
- Mobile  
- Fax  
- Email address (Please use BLOCK LETTERS)

21b **Non-individual**

- ABN  
- Legal name  
- Trading name  
- Contact person  
- Business telephone number  
- Mobile  
- Fax  
- Email address (Please use BLOCK LETTERS)

**Recording systems**

22 **Do your recording systems provide the following details:**

- Quantity and type of product used in the manufacture of excisable products?  
- Process of manufacture?  
- Quantity and type of goods manufactured?  
- Loss or wastage of the product, or of other products used in the manufacture process?  
- Quantity and type of products dispatched?  
- Issue or receipt details for sale or other disposal?

- Yes  No

We recommend that you obtain commercial insurance which includes an amount to cover any excise payable in the event of theft or loss of excisable product.
Declaration

I hereby declare that the information given in this application is true and correct and acknowledge that:

(a) if a licence is granted following this application, the licence may be suspended and/or cancelled if any information submitted in support of this application is found to be false or misleading;

(b) if a licence is granted following this application, the licence is granted subject to the condition that the licence holder must disclose certain matters as listed in the licence to the Collector within 30 days of the matter occurring, and any other condition as prescribed; and

(c) the granting of any licence issued under the Excise Act 1901 does not preclude the requirement by me to obtain any necessary licences and/or approvals and/or permissions from any other federal, state or local government authority.

Signature

Date

Print name

Position

Total number of pages

Please indicate the time taken to complete this form, including getting the necessary information.

Minutes