

SOUTH AUSTRALIA



STATE TAXATION OFFICE

Business Franchise (Petroleum Products)

Circular No. 56
(formerly Bus Fran Circular No. 3)

BUSINESS FRANCHISE
(PETROLEUM PRODUCTS) ACT, 1979
DIESEL FUEL CERTIFICATE

A Diesel Fuel Certificate enables the holder to purchase diesel fuel *to be used for off road purposes* at a rate free of the State Business Franchise licence fee, provided that the certificate is shown to the supplier (being an agent or depot of an oil company) at the time of the first purchase and the certificate number is quoted when any subsequent purchases are made.

This Circular has been prepared as a guide to the use of a South Australian Diesel Fuel Certificate by a Certificate holder who intends to use *all* diesel fuel purchased for off road purposes.

In the case of a Company the certificate covers only the purchases made by the Company (including Branches of that Company) whose name appears on the certificate *but does not* include any purchases made by a subsidiary or associate Company.

The certificate is subject to the following conditions:-

- 1 Diesel fuel purchased Licence Fee free by virtue of this certificate must not be used to propel a diesel engined road vehicle on a public road. Should a certificate holder purchase a diesel engined road vehicle some time after the receipt of their certificate, they must notify the Commissioner of Stamps immediately giving full particulars of the vehicle.
- 2 A diesel fuel certificate holder who has purchased diesel fuel free of the State Business Franchise Licence Fee must account on request, for the use of such fuel to the satisfaction of the Commissioner of Stamps.
- 3 Invoices, monthly accounts and/or cash receipts covering purchases of diesel fuel, together with any credit note are to be retained.

- 4 All records must be made available to the Commissioner of Stamps or an authorised Inspector when requested.
- 5 An authorised Inspector must be permitted at any reasonable time to have access to records of purchases and usage and to take copies or make extracts from any accounts, records, books or documents and to examine vehicles and engines owned by or under the control of a certificate holder.
- 6 The Commissioner of Stamps must be notified in writing and the certificate returned immediately in the event of:-
 - (a) a change of address;
 - (b) an alteration in the name of ownership or control of the business;
 - (c) the death of a certificate holder; or
 - (d) the certificate being no longer required.

Failure to comply with the above conditions or abuse of the system will result in cancellation of a certificate.

19 September, 1991

COMMISSIONER OF STAMPS

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