

SOUTH AUSTRALIA



STATE TAXATION OFFICE

**Business Franchise (Petroleum Products)**

**Circular No. 78**

## **CALCULATION OF LICENCE FEE**

### **RATES OF LICENCES**

#### **CLASS A**

Licences are renewed on a monthly basis. The licence fee payable is calculated in the following manner:

A basic fee of \$50 per month is paid by all applicants plus a fee calculated by applying a set rate to the "value" of petroleum products sold by the applicant during the "relevant period". (See chart overleaf).

"Value" is set at 57.53 cents *per litre* (indexed) from the relevant period of June 1993. In June each year the value is adjusted according to the published CPI (Consumer Price Index) for March.

The "relevant period" is the month on which the assessment of licence fee is based and occurs two months prior to the licence month e.g. July licence fee is based on May sales.

The rate applicable to the various products is based on the location of the sale. The State is divided into zones for this purpose and the rate is reduced for outlying areas.

ZONE 1 is that part of the mainland of South Australia that lies within a radius of 50 kilometres from the General Post Office at Adelaide.

ZONE 2 is that part of the mainland of South Australia (excluding Yorke Peninsula) that lies outside ZONE 1 but within a radius of 100 kilometres from the General Post Office at Adelaide.

ZONE 3 consists of all parts of South Australia that lie outside ZONE 1 and ZONE 2. (See map on reverse).

The litres sold in each zone for each product multiplied by the rate in the following table makes up the licence fee calculation in addition to the basic amount of \$50.

	<u>Sales</u>		<u>Value</u>		<u>Rate</u>	<u>Licence Fee (Per Litre sold)</u>
<b>Zone 1</b>						
Leaded	(No. of Litres)	x	0.5753	x	15.84%	9.11 cents
Unleaded	(No. of Litres)	x	0.5753	x	15.58%	8.96 cents
Diesel	(No. of Litres)	x	0.5753	x	17.78%	10.23 cents
<b>Zone 2</b>						
Leaded	(No. of Litres)	x	0.5753	x	11.78%	6.78
Unleaded	(No. of Litres)	x	0.5753	x	11.52%	cents
Diesel	(No. of Litres)	x	0.5753	x	13.82%	6.63 cents
	(No. of Litres)	x	0.5753	x		7.95 cents
<b>Zone 3</b>						
Leaded	(No. of Litres)	x	0.5753	x	7.8%	4.49 cents
Unleaded	(No. of Litres)	x	0.5753	x	7.54%	4.34 cents
Diesel	(No. of Litres)	x	0.5753	x	9.75%	5.61 cents

## CLASS B

Licences are renewed on an annual basis.

The fee is \$125 per annum or part thereof per quarter prior to 1 October each year.

i.e. One to Three Months	\$36
Over Three Months to Six Months	\$72
Over Six Months to Nine Months	\$108
Over Nine Months to Twelve Months	\$125

All licences expire on September 30 next following the date of commencement.

July, 1993

COMMISSIONER OF STAMPS

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