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# RFT Rebate Eligibility and Record Keeping

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VERSION 1

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## Contents

|  |    |
|--|----|
| RFT Rebate Eligibility and Record Keeping .....                              | 1  |
| 1 Overview .....   | 4  |
| 1.1 Eligibility for a rebate .....   | 4  |
| 1.2 Making an RFT rebate claim.....  | 4  |
| 2 What information do I need to provide when submitting a rebate claim?..... | 5  |
| 2.1 Purchases .....  | 5  |
| 2.2 Bulk tanks.....  | 5  |
| 2.3 Assets .....   | 6  |
| 3 What records do I need to keep in order to complete my rebate claim? ..... | 7  |
| 3.1 Good Practice .....  | 7  |
| 3.2 Differences across purchasing methods.....                               | 7  |
| 3.3 Examples of record keeping .....   | 8  |
| 4 What vehicles can I include in my rebate claim? .....                      | 9  |
| Vehicles that are eligible for an RFT rebate:.....                           | 9  |
| Not eligible for a rebate .....  | 10 |
| 5 What do I need to know about rebate claim processing?.....                 | 10 |

# 1 OVERVIEW

In order to claim for a rebate for regional fuel tax (RFT), you will need to keep track of a few key items of information. Records are to be kept are:

- fuel purchased
- the vehicles, machinery and vessels that used the fuel
- details of the fuel used

When you claim a RFT rebate, the NZ Transport Agency must be satisfied the RFT was paid and the fuel was used in a vehicle eligible for a rebate as follows:

- **Fuel purchased** may be the receipt from a service station or an invoice or statement from a fuel company within the regional boundary.
- All vehicles, machinery and vessels (**assets**) which are eligible for a rebate and in which the fuel purchased was used must be recorded in the NZTA online system from October 2018. This list of assets must be regularly updated where there are changes.
- Records of **fuel used** in assets eligible for a rebate.

## 1.1 Eligibility for a rebate

There are multiple uses of fuel which are eligible for a rebate where the regional fuel tax has been paid. The eligible uses are as follows:

- A [vehicle eligible for a rebate](#) (see section 4 of this document)
- A commercial **ship or vessel**
- A dedicated **search and rescue vessel**
- For commercial purposes that are not a motor vehicle, vessel or aircraft (**machines**)
- An exclusive **rail vehicle**
- For **manufacturing refined petroleum** at a refinery
- For the **generation of electricity or gas** for public use at any electric-power station or gas works

NB: Please find [vehicles not eligible for a rebate](#) in section 4 of this document.

## 1.2 Making an RFT rebate claim

Only one rebate claim may be lodged per customer per claim period so it is important that all details for the entire claim period are included in a claim. Declined claims can be corrected and resubmitted.

Not all information you need to keep needs to be entered or supplied with the claim. The Transport Agency may audit your claims and will require these records to be produced on request. These records need to be retained for 3 years for this purpose.

Please note, making a false or misleading statement in a claim for an RFT rebate is an offence under section 65ZC(1)(h) of the Land Transport Management Act 2003 ("the Act").

## 2 WHAT INFORMATION DO I NEED TO PROVIDE WHEN SUBMITTING A REBATE CLAIM?

### 2.1 Purchases

NZTA need to be informed of the purchases you have made in the claim period that are for use in assets which are eligible for a rebate and have been purchased within the regional fuel tax boundary. Where there is a mixed-use purchase (fuel used for eligible use & non-eligible use) you will need to declare the full amount of the purchase in the claim so this can be reconciled.

You need to enter the following **information** in the rebate claim:

- The full date, location or address, type of fuel and volume in litres for each purchase at a service station
- The full date, supplier, type of fuel and volume in litres for each mini tanker transaction
- The full date, supplier, type of fuel and volume in litres for each bulk fuel tank delivery

You need to provide **supporting documentation** for all purchases included in your claim. These invoices or receipts need to state:

- The name of the supplier of the fuel
- The location or address where the fuel was supplied
- The amount of fuel supplied
- The date of the supply and
- The amount paid for the fuel

### 2.2 Bulk tanks

Rebates are paid based on use of fuel which is not always the same as the amount of fuel purchased. We requires some details to work this out as there may be fuel left in the tank at the end of the period which hasn't been used. As long as fuel has been put into assets for exempt use, this is seen as 'used'.

Where there is fuel remaining in a bulk fuel tank owned and operated by the claiming business at the end of a claim period, that fuel needs to be declared as a 'closing balance'. This 'closing balance' turns into available fuel at the following next period as the 'opening balance' and supports your declaration of fuel used in your assets for that claim for the next claim period.

Please record the closing balance for each bulk fuel tank that stores fuel for use in assets which are eligible for a rebate. To get a closing balance that can be entered in your claim, there are several options available including but not limited to:

- A dipstick
- Fuel gauge
- Fuel monitoring systems
- Visual measurement

Your fuel provider may be able to help you work out your period end balance.

## 2.3 Assets

You need to know the extent to which you have used your fuel to submit a rebate claim. To support your claim, you need to enter the following data for the period you are claiming:

- The total fuel used by each vehicle which is eligible for a rebate
- The total fuel used by each commercial vessel
- How many machines of that type have been used

To inform NZTA about your assets which are eligible for a rebate, you need to provide some details about each vehicle and vessel that will be held against your customer record (available from October). **You will only need to enter these details once** and they will appear on your claims each time to help you complete your claim faster. If details change, you can update them online.

### Vehicles

You need to provide the following information for each vehicle:

- The make and model *and*
- The fuel type it uses *and*
- The vehicle plate number (if it is registered) *or*
  - The VIN or chassis number (if it is not registered) *and*
  - The year of manufacture

### Vessels

You need to provide the following information for each **commercial vessel**:

- The name of the vessel *and*
- The fuel type it uses *and*
- The Maritime New Zealand Safety Number (MNZ/MSA) and certificate expiry date *or*
  - The International Maritime Organisation (IMO) number

### Machines

Machine information is not stored against the customer record, as it is common for these to change. You need to provide the following information for each machine type with each claim:

- The type of machine
- The fuel type used
- The quantity of that machine type that you have used

## 3 WHAT RECORDS DO I NEED TO KEEP IN ORDER TO COMPLETE MY REBATE CLAIM?

### 3.1 Good Practice

To gather the information required to submit your claim, there are some recommended business practices that inform both you and NZTA about how your fuel is used.

When you submit a claim, you declare the information provided is correct and can be supported with evidence. It is recommended good practice to keep a log book of fuel use. Should you be selected for audit, records need to be available in a practical way.

For most businesses, record keeping will require some degree of manual entry unless you have an automated system in place already. In good practice, some examples of information that could be kept in a log are:

- Date of fuel dispensed,
- Time of fuel dispensed,
- Vehicle, vessel or machine type the fuel was for,
- Driver of the vehicle (if applicable),
- Type of fuel dispensed,
- Volume of fuel dispensed,
- How full the asset was prior to filling (e.g.  $\frac{1}{4}$ ,  $\frac{1}{2}$ )

#### Bulk fuel tanks

There are some low cost fuel monitoring systems that can automate some aspects of record keeping for bulk fuel tanks. This could reduce the amount of manual entry for your business.

For example, a fuel monitoring mechanism that records the time, date and volume filled or dispensed could be easily reconciled to a manual log that stated the date, time and asset that was filled.

### 3.2 Differences across purchasing methods

There are several methods that can be used to record how much of your fuel purchased is eligible for a rebate. The method of fuel purchase can also determine how you keep records of fuel eligible for a rebate.

#### Retail purchases:

There are several examples available for keeping records of proof of purchase for eligible use, including but not limited to:

- Writing on a receipt what the purpose of the purchase was (e.g. “Jim’s mower” or “cans”)
- Having a separate fuel or bank card used only for vehicles which are eligible for rebate.
- In fleet card systems only, some examples:
  - When purchasing fuel at the service station for eligible assets, e.g. cans, allocate a specific odometer reading for the transaction, e.g. ‘0’.

**Tanker deliveries directly into vehicles and machines:**

- Most fuel companies use separate asset identifiers for machines and vehicles when refuelling. Your invoice will show how much fuel was delivered to each asset. Check any vehicle and machine identifiers are up-to-date.

**Bulk fuel storage tanks:**

How much fuel was used during the claim period for each tank must be determined by:

- recording the opening and closing balances for the period
- tracking how much of the fuel was used in assets eligible for a rebate

In order to reduce record keeping, it is recommended to separate bulk fuel storage tanks used by assets which are eligible for a rebate. If all fuel in tanks was used solely for eligible assets during the claim period, the total fuel used from the tanks may be claimed. (Please note fuel used means put into assets and is not the same as fuel purchased.)

Where bulk storage tanks are used for a mixture of assets which are both eligible and not eligible for a rebate, record the volume of fuel used in assets which best suits your situation.

### 3.3 Examples of record keeping

**EXAMPLE A:** A log book is with each vehicle that fills from a bulk tank at the pack house. When the staff member fills their vehicle up, they enter the fill in the log book. An example extract is below:

| Log book for:<br>Harvester 4 - 80 litre tank |          |        |  |
|--|----------|--------|--|
| Staff member                                 | Date     | Time   | How full was the vehicle before the fill |
| Bruce T                                      | 01.08.18 | 6:45am | Half                                     |
| Bruce T                                      | 01.08.18 | 4:30pm | Empty                                    |
| Sarah H                                      | 02.08.18 | 6:30am | 3/4                                      |

**EXAMPLE B:** The quad bikes are filled up every afternoon before the second milking, 12 litres goes into the tank each time and this is done daily.

**EXAMPLE C:** The balage tractor is only filled when the tank is low and a refill is 60 litres,

Over winter (May to September), the tractor is filled once a week as it is only completing maintenance. During summer (November to February), the tractor is filled twice a day as it is running all day.

**EXAMPLE D:** Three 20 litre jerry cans are filled 5 times a week to fuel six chainsaws.

**EXAMPLE E:** The fuel card ending in "1234" is only used when re-fuelling the telehandler on the farm



**EXAMPLE F** A small crop farm with one diesel and one petrol bulk tank has a log book at each tank. When a staff member fills up a vehicle or piece of equipment, they enter the details in the log book. The log book is kept next to the nozzle for easy access and reminders.

| Fuel Log book for:<br>Sunnybrook Farms - 800 litre diesel tank |                      |          |         |                          |
|--|----------------------|----------|---------|--------------------------|
| Staff member   | Vehicle or equipment | Date     | Time    | Amount of fuel dispensed |
| George L   | Green Harvester      | 01.08.18 | 6:45am  | 60L                      |
| Tim R  | Tractor 2            | 03.08.18 | 12:30pm | 35L                      |
| Tim R  | Shed generator       | 03.08.18 | 12:30pm | 10L                      |

## 4 WHAT VEHICLES CAN I INCLUDE IN MY REBATE CLAIM?

### Vehicles that are eligible for an RFT rebate:

As a guide, your vehicle may be eligible for an RFT rebate if it is:

- unregistered and never used on a road

*or is one of the following vehicles:*

- Aerodrome crash fire tenders used on road only in emergencies
- All-terrain vehicles used by a farmer
- Forklifts
- Front end loaders (farm or agricultural use only)
- Log haulers that are not self-propelled and are stationary when hauling logs
- Mobile pile drivers (specialised agricultural or farm vehicle only)
- Motor vehicles propelled and supported solely by self-laying tracks (specialised agricultural or farm vehicle only)
- Self-propelled vehicles or towed vehicles designed for agricultural purposes, for example,
  - combine harvesters:
  - cultivation equipment:
  - feed troughs:
  - hay balers:
  - hay rakes:
  - maize harvesters:
  - pea viners:
  - silage choppers:
  - silage wagons:
  - windrowers
- Telehandlers (specialised agricultural or farm vehicle only)
- Traction engines
- Tractors (farm or agricultural use only)

Please note, if your vehicle is not on the list above, you use it for agricultural or farming purposes and you think it may be eligible for a rebate, please get in contact with us.

The list of vehicles which are [not eligible for a rebate](#) are listed below.

## Not eligible for a rebate

Forestry and construction vehicles are not currently eligible. The Minister of Transport has announced that a review of RFT and FED eligibility criteria is to be completed within the next 12 months.

If you pay RUC on your vehicle, you will not be eligible for a rebate as RUC vehicles are users of public roads. Some vehicles which are exempt from RUC but are not eligible for a rebate are listed below.

- Asphalt mixing and paving plants
- Bulldozers and angle dozers
- Cable jinkers
- Forestry chippers used exclusively in forestry operations or management of a forest
- Log forwarders
- Log processors
- Mobile cranes
- Motor graders
- Plant for servicing oil filled cables
- Post debarkers
- Road rollers
- Saw bench apparatus
- Sawing or shearing apparatus used for tree cutting
- Self-propelled machines designed for industrial purposes
- Self-propelled motor scrapers
- Self-propelled trench diggers and excavators
- Self-propelled vehicles that are always unladen on the road and designed exclusively for carrying earth or other bulk materials
- Self-propelled water carts that are always unladen on the road
- Stone and gravel crushing and screening plants

NB: A vehicle is a self-powered mode of transport.

## 5 WHAT DO I NEED TO KNOW ABOUT REBATE CLAIM PROCESSING?

When you submit your claim, you are:

- Demonstrating the accuracy to which the fuel has been used
- Providing truthful information for NZ Transport Agency to:
  - assess claims and identify any potential issues quickly
  - establish your claiming patterns

What benefits do you get from keeping these records?

- Your claim will be more accurate resulting in a faster processing and payment time
- There are penalties for fraudulent claims and good record keeping reduces this risk
- Some cases have shown that completing a fuel refund has helped customers recognise when fuel has been stolen.
- Potential to help identify inefficient assets that are costing your business unnecessarily

## What support is available to you to help with this?

- Your fuel supplier may be able to assist you with some ideas specific to your operation that will help you to work out the best method of record keeping for you.
- You can call us on 0800 108 809 or contact us at [rftassessments@nzta.govt.nz](mailto:rftassessments@nzta.govt.nz).
- There are commercial products available that measure fuel levels in your storage tanks.
- There are also commercial products that can track fuel dispensed against specified vehicles and machinery
- Independent companies that can handle RFT claim administration on your behalf are also available.