
REGIONAL FUEL TAX RECORD KEEPING GUIDANCE

Why do I need to keep records to apply for a rebate?

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

RECORD KEEPING 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. For most businesses, record keeping will require some degree of manual entry unless you have an automated system already in place. You can keep log books of fuel purchased or fuel dispensed from bulk tanks, record assets on receipts or use separate fuel cards to record fuel use in eligible assets for retail purchases and track direct fills by asset.

Log books

Log books can be used to record fuel use regardless of how assets are filled.

Some examples of information that could be kept in a log book are:

- › date of fill
- › time of fill
- › type of fuel
- › volume of fuel
- › vehicle, vessel or machinery type the fuel was for
- › driver of the vehicle
- › how full the asset was prior to filling (eg $\frac{1}{4}$, $\frac{1}{2}$).

Retail purchases

There are several methods available for keeping records for purchases made at retail sites. Some examples are:

- › writing on a receipt what the purpose of the purchase was (eg 'Jim's mower' or 'cans')
- › having a separate fuel or credit card used only for assets which are eligible for a rebate
- › allocate a specific identification number and enter this as the odometer reading for the transaction (eg '01') in fleet card systems only.

Tanker deliveries directly into vehicles and machines

Most fuel companies use separate asset identifiers when they directly fill a vehicle or machine. Your invoice or delivery docket will show how much fuel went into each asset. Check all vehicle and machine identifiers are current.

Bulk fuel tanks

The amount of fuel used during the claim period for each bulk fuel tank must be determined by:

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

Balances

You will need to determine the claimable balance for each bulk fuel tank for the claim period.

Regular Tank - Regular petrol		
Opening balance	<input type="text" value="600.00"/>	Volume of fuel in this bulk tank on the first day of the claim period, before any deliveries
+ Add deliveries	500.00 L	Total volume of fuel delivered to this bulk tank during the claim period
= Available	1100.00 L	Opening balance plus deliveries
- Closing balance	<input type="text" value="350.00"/>	Volume of fuel in this bulk tank on the last day of the claim period
- Ineligible use	<input type="text" value="50.00"/>	Volume of fuel used that is not eligible for a rebate (eg on road use)
= Claimable balance	700.00 L	

The closing balance becomes the opening balance for the next claim period.

There are several options to record a closing balance for your claim including:

- › a dipstick
- › fuel gauge
- › fuel monitoring systems
- › visual measurement.

Your fuel provider may be able to help you work out your closing balance at the end of the claim period.

Fuel use

You will need to determine the volume of fuel used for each eligible asset for the claim period.

There are several options to record the volume of fuel used in eligible assets for your claim including:

- › low cost fuel monitoring systems that record the date, time and volume of fuel dispensed.
- › keeping a log book next to the bulk tank
- › keeping a log book in the asset that is filled directly from the tank.

Please note that fuel used means it has been dispensed (or put) into an asset and is not the same as fuel purchased.

EXAMPLES OF RECORD KEEPING

Example A: The quad bikes are filled up every afternoon before the second milking. Log book records show that 12 litres goes into each tank each day.

Example B: The jerry cans for the gardening equipment are normally filled at the same time as the vehicles. At the petrol station, the pump is hung up in between fills so the transactions are separate on the receipt and a note written on saying what the purchase is for.

Example C: The fuel card ending in '1234' is only used when re-fuelling the telehandler on the farm. Fuel used in the telehandler shows separately on the monthly invoice.

Example D: Two charter vessels are fueled at a marina using a fuel card. A pin number is allocated to each vessel and the amount of fuel dispensed to each vessel is shown on the monthly invoice.

Example E: A water blasting company has three crews, each with a diesel van and water blaster. When refueling the vans, they enter the odometer reading when using their fleet cards. When the water blaster generators are filled, they type '0000' in the odometer reading. The amounts will show separately on the monthly invoice.

Example F: A small crop farm with one diesel bulk tank 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.

Log book for: 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	02/08/18	12.30pm	35L
Tim R	Shed generator	03/08/18	12.30am	10L

Example F: A log book is kept with each vehicle that fills from a bulk tank at the pack house. The bulk tank has no meter. When the staff member fills their vehicle up, they record how full the tank was before dispensing in the log book. An example extract is:

Log book for: 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