



# SHIPPING REFORM (TAX INCENTIVES) ACT 2012

(Paragraph 11(1)(a))

## APPLICATION FOR A SHIPPING EXEMPT INCOME CERTIFICATE FOR: OPERATORS OF AUSTRALIAN REGISTERED ELIGIBLE VESSELS SEEKING AN INCOME TAX EXEMPTION UNDER SECTION 51-100 OF THE INCOME TAX ASSESSMENT ACT 1997 ONLY OR TOGETHER WITH OTHER RELATED TAX INCENTIVES

### This form is used for:

- Applying for a shipping exempt income certificate under the *Shipping Reform (Tax Incentives) Act 2012* (the Act)
- If you are only seeking access to tax incentives that do not include the shipping exempt income certificate please refer to the certificate application form at <[https://infrastructure.gov.au/maritime/business/tax\\_incentives/index.aspx](https://infrastructure.gov.au/maritime/business/tax_incentives/index.aspx)>
- Additional criteria under the *Income Tax Assessment Act 1997* may need to be satisfied before you are entitled to the shipping exempt income tax incentive.

### How to complete this form

Please complete all fields. Applications will not be assessed until a complete application is received. If you are seeking to apply for more than one vessel, a **separate application form must be completed for each vessel**.

### Submitting your application

Please allow 15 business days for a complete application for a certificate to be assessed by the department. This timeframe is a guide only. This process may take longer if any further information or clarification is required, if the necessary supporting documentation is not initially provided, or if the original application is incomplete. Please submit your complete application via email to <[taxincentives@infrastructure.gov.au](mailto:taxincentives@infrastructure.gov.au)>. For detailed information about certificates, visit <[https://infrastructure.gov.au/maritime/business/tax\\_incentives/index.aspx](https://infrastructure.gov.au/maritime/business/tax_incentives/index.aspx)>.

## PART 1 APPLICANT INFORMATION

i. Full registered company name:

ii. ABN (if known):

iii. ACN or ARBN:

iv. The registered address of the company:

Address

Address

Address

Suburb

Postcode

Country

v. The business/ mailing address of the company:

Address

Address

Address

Suburb

Postcode

Country

## PART 2 CONTACT PERSON FOR THE CERTIFICATE

i. First name:

ii. Last name:

iii. Position title:

iv. Email:

v. Phone:

Country Code Area Code Local Number

+

vi. Fax:

Country Code Area Code Local Number

+

### PART 3 INFORMATION FOR TAX INCENTIVES

i. Accounting period used by applicant for tax reporting purposes: ii. Accounting period sought for this certificate:

iii. Tax incentive(s) which are being sought in relation to the vessel for this income year (please tick all that apply).

Shipping Exempt Income  Accelerated Depreciation  Seafarer Tax Offset  Roll Over Relief

iv. The application must be accompanied by a copy of the applicant's training plan and a document setting out the applicant's management arrangements. Information must be provided setting out the dates on which the applicant has met the training and management requirements during the income year. For more details of training and management requirements, refer to the *Shipping Reform (Tax Incentives) Act 2012* and the *Shipping Reform (Tax Incentives) Regulation 2012*.

### PART 4 VESSEL DETAILS

i. Name of the vessel:

ii. Australian Shipping Register: General  International

iii. Vessel IMO number:

iv. Gross tonnage:

The application must be accompanied <sup>Tonnes</sup> by a copy of the vessel's Australian tonnage certificate

v. Vessel type:

vi. Dates for which the certificate is sought:

The certificate may apply from the start of the income year or a shorter period if the qualifying conditions are met from another date in that income year. If this is your first certificate in relation to the vessel, the certificate can only cover the last 3 months of the income year unless you have a notice for the vessel.

Date

Date

to

vii. Description of how the vessel was used during each day for which the certificate is sought:

Summary of voyages undertaken to establish trading or operating pattern and the nature of cargo and passengers carried. Please attach additional documentation if insufficient space.

### PART 5 VESSEL DETAILS (Optional)

Please complete the optional sections 5i, 5ii and 5iii if you would like the certificate to set out days during the next income year for which relevant requirements are likely to be met. You will still need to apply for a certificate in the next income year in order to access the tax incentives.

i. Dates for which the certificate is likely to be sought:

Date

Date

to

ii. Description of how the vessel was used during each day for which the certificate is sought:

Summary of voyages undertaken to establish trading or operating pattern and the nature of cargo and passengers carried

iii. The application may be accompanied by a copy of the applicant's training plan and a document setting out the applicant's management arrangements. Information may be provided setting out the dates on which the applicant is likely to meet the training and management requirements during the next income year for which the certificate is likely to be sought. For more details of training and management requirements, refer to the *Shipping Reform (Tax Incentives) Act 2012* and the *Shipping Reform (Tax Incentives) Regulation 2012*.

Continued 

## PART 6 INFORMATION/DECLARATION UNDER SECTION 9

In respect of the vessel for which this certificate is applied for, have you, or an associate of yours (as defined in subsection 318(2) of the *Income Tax Assessment Act 1936*):

- (a) held a shipping exempt income certificate in an earlier income year; and
- (b) not held a shipping exempt income certificate for the previous income year; and
- (c) been denied a shipping exempt income certificate for an earlier income year; and

there is a period of less than 10 income years (or the number of years determined by the Minister under subsection 9(3) of the *Shipping Reform (Tax Incentives) Act 2012*) between the last income year a shipping exempt income certificate was issued to you or your associate, and the income year for which you are seeking access to the Shipping Exempt Income Certificate?      **Yes:**      **No:**

\_\_\_\_\_      \_\_\_\_\_

## PART 7 DECLARATION

I am authorised to make this application on behalf of the entity whose applicant information appears in Part 1 of this form.

Yes:      No:

\_\_\_\_\_      \_\_\_\_\_  
Yes:      No:

I declare that all the information I have given is true and correct.

Signature:

Date:

\_\_\_\_\_      \_\_\_\_\_

Print name:

Position held (for example, director, public officer, CFO):

### Disclosing information

The Australian Government Department of Infrastructure, Regional Development and Cities (the department) is authorised to collect information provided on this form under the *Shipping Reform (Tax Incentives) Act 2012* (the Act). The Act authorises the Secretary of the department to publish aggregated information obtained under that Act via the department's website at [www.infrastructure.gov.au](http://www.infrastructure.gov.au). Information published in this way will not:

- disclose, either directly or indirectly, information about a particular: (a) entity; or (b) consolidated group or MEC group; or (c) vessel; or
- include personal information (within the meaning of the *Privacy Act 1988* (Privacy Act))

The Act also authorises the Secretary of the department or its employees to disclose information obtained under that Act to (a) the Commissioner; or (b) a person specified in Regulations made under that Act. Information disclosed in this way will not include personal information (within the meaning of the Privacy Act).

### Privacy Statement

Notwithstanding the restrictions on disclosing and publishing information obtained under the Act, the department is committed to complying with the Privacy Act, which contains information privacy principles that the department must observe when collecting, using and disclosing 'personal information' (as defined in the Privacy Act). If you do not provide the information requested, your application may not be processed.

The individual completing this form may provide personal information about another individual when completing this form. The individual completing this form should ensure that the individual to whom the personal information relates is made aware of the contents of this privacy statement.

Personal information collected in this form may be:

- used by the department; or
- disclosed when required or authorised by law; or
- disclosed to other parties (e.g. government agencies); or
- for a purpose not listed above, disclosed with your consent.

The department's privacy policy, available at [www.infrastructure.gov.au](http://www.infrastructure.gov.au), contains information about how an individual may access the personal information that is held by the department and seek the correction of such information. The privacy policy contains information about how an individual may complain about a breach of the Australian Privacy Principles, and how the department will deal with such a complaint. The Privacy Officer can be contacted on (02) 6274 6495.

The Privacy Officer  
Department of Infrastructure, Regional Development and Cities  
GPO Box 594  
CANBERRA ACT 2601 Australia

**Giving false or misleading information is a serious offence. Offences are set out under Part 7.4 of the Criminal Code for giving false or misleading information in applications or documents.**