



Complete the Bulk End User combined claim & return (Form QFSS 24) to claim a subsidy in arrears for fuel used as bulk end user fuel (BEU fuel)\* and to lodge a return. Terms identified with \* are found under Key terms on page 2. By lodging QFSS 24, there is no need to lodge a separate return. If you cease using BEU fuel, you must notify OSR within one month (refer to Form QFSS 22).

To be eligible to claim a subsidy, the fuel must have been used as BEU fuel\* no more than two years prior to making a claim.

## **Part B – Subsidy eligibility checklist**

### **BEU Fuel Eligibility Checklist**

- Fuel that is delivered in a BEU quantity\* into the running tank of the BEU's vehicles or equipment for operating the vehicle or equipment. The fuel may be delivered in this way directly from a BEU's storage site in Queensland (as listed in the BEU's licence) or directly by a distributor into the vehicle's or equipment's running tanks
- Fuel is taken to be used by a BEU if, as part of the BEU's enterprise, it is delivered (including by sale) as above directly into the running tank of a vehicle or equipment used by the BEU's associate\* (i.e. independent contractor, joint venturer or partner)
- The quantity of fuel delivered into the running tank is not greater than 2 000 litres per vehicle per day
- Diesel used to propel a diesel engine road vehicle\* on a public road

### **BEU Fuel Does Not Include**

- Fuel purchased as retail fuel\* (eg. fuel purchased from a service station)
- Diesel used for an off-road purpose\*.

## **Part C – Claim details in litres (L) (for the period)**

A claim must be for bulk end user fuel that has been used, not the total volume you have purchased.

## **Part D – Declaration**

The declaration must be completed for your claim to be processed. The licensee, or officer authorised by the licensee, must sign and date the declaration (Part D).

## Key Terms

### **Associate**

An associate is an independent contractor, joint venturer or partner of a bulk end user.

### **Bulk end user**

Bulk end user (BEU) is a person who uses bulk end user fuel

### **Bulk end user fuel**

Bulk end user fuel is unsubsidised fuel that is purchased and delivered in bulk end user quantities\* into the running tank of a vehicle or equipment from your storage site or by a distributor. BEU fuel includes diesel used on a public road by a diesel engine road vehicle\* and motor spirit used for any purpose.

### **Bulk end user quantity**

The bulk end user quantity is not more than 2 000 litres per vehicle per day which has been delivered from your storage tank, or by your distributor, into the running tank of a vehicle or equipment used by you or your associate.

### **Storage site**

A storage site is a fuel tank at a site in Queensland, which is operated and/or owned by a person for storing fuel and that is listed on the person's BEU licence.

### **Off-road purpose**

An off-road purpose means a purpose other than to propel a diesel engine road vehicle\* on a public road. An off-road purpose does not include any diesel used for incidental access to a public road.

### **Diesel engine road vehicle (effective from 1 June 2006)**

Includes any vehicle with a diesel engine, other than a vehicle conditionally registered, or of a kind that may be conditionally registered, under the *Transport Operations (Road Use Management) Act 1995*.

### **Diesel engine road vehicle used for an off-road purpose**

Where a diesel engine road vehicle will use a quantity of diesel for an off road purpose, an estimate can be used as a basis for claiming the subsidy. Log books must have been kept for a continuous twelve week period to obtain a reliable percentage to determine the volume of diesel used for an on-road and off-road purpose. Alternatively, a claim can be based on actual usage once the fuel has been consumed. Claims must be supported by a methodology and records.

***Refer to Practice Direction 10 (Diesel engine road vehicles - apportionment methods and record keeping requirement).***

### **Retailer**

A retailer is a person who owns fuel and sells that fuel to the public from or through a fixed site (i.e. a retail site) in Queensland.

### **Retail fuel**

Retail fuel is fuel sold by a retailer from a fixed site and delivered via a metered pump into the running tank of a vehicle or into an empty container. The retail quantity for retail fuel is no more than 2,000 litres.

## **Need further information?**

If you would like further information, please contact the Office of State Revenue;

Queensland Fuel Subsidy Scheme

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