



Primary Producer Declaration for Farmer Concession

PRIMARY PRODUCER DETAILS - To be completed by the applicant for concessional registration

Full name of registered operator

Home address of registered operator

Postal address of registered operator

Garage address of vehicle

Full name of applicant (if registered operator is a company or business)

Position in organisation (e.g. owner, director)

Type of primary production Total hectares of land in use

Type of goods or produce carried

Place where primary production is carried out

Vehicle powered by: LPG Proof sighted: Yes No

I hereby declare that the above mentioned details are correct. I also declare that the vehicle on which a primary producers concession is obtained will be used principally for primary production (more than 50% of use) and will not be used or let for hire.

Signature Date

CERTIFYING AGENT DETAILS - to be completed by the applicant's registered tax agent or qualified accountant

Full name

Full business or company name (if applicable)

Full address

Professional Status

I am a member of: ASA ICA NIA ATMA or a REGISTERED TAX AGENT

In support of this application, I have read the above declaration and I have examined the applicant's records and based on that examination, confirm that the applicant is engaged in primary production.

Signature Date

TAX EVIDENCE DETAILS - to be completed by Customer Service Officer

Australian Tax Office Certificate (certificate cannot be greater than 12 months old)
 Dated

Customer Service Officer Date

Entitlement to concessional registration

If you can demonstrate that you are a bona fide primary producer you can apply for concessional registration for two (2) goods carrying vehicles, 1 tractor, and a trailer. These vehicles must have a Gross Vehicle Mass (GVM) of less than or equal to 4.5 tonne.

The following information outlines your entitlements and obligations, and includes the declaration form which you need to obtain the concession.

What discount on registration costs will I receive?

Eligible primary producers receive a 45% concession on registration fees, any other registration charges will not be discounted.

Why does the concession apply only to vehicles 4.5 tonnes GVM or under?

Vehicles over 4.5 tonne GVM are now registered under the National Heavy Vehicle Scheme with fees equivalent to or lower than the Farmer concession could offer prior to the introduction of this scheme. The concession is not available if the vehicle is hired out or used for general carrying for another person or organisation (i.e. if you hire your truck out during a harvest it is not eligible for the concession).

Compulsory Third Party Insurance (CTPI)

Due to the rationalisation of vehicle classifications under the *Road Transport (Third-Party Insurance) Act 2008* and Regulation, there are no separate CTPI classes for goods carrying vehicles used only by primary producers. There will continue to be a separate CTPI class for a primary producer's tractor.

Why do I need evidence as to my Primary Producer status?

To satisfy a Government obligation to ensure that concessional registration is available only to vehicles operated by genuine primary producers and which are used solely or principally in primary production. Previous abuse of the system has meant that tighter controls are needed to ensure that the concessions are properly granted.

What evidence is acceptable?

To show that you are a bona fide primary producer you can either have your declaration certified by a qualified agent, or show that you are accepted as a primary producer by the Australian Taxation Office. The certifying agent must be either a registered tax agent (that is registered with the Tax Agent's Registration Board) or an accountant who is a member of one of the following:

- Institute of Chartered Accountants (ICA).
- Australian Society of Accountants (ASA).
- National Institute of Accountants (NIA).
- Australian Association of Taxation and Management Accountants Limited (AATMA).

As well as public accountants and tax agents, many financial institution accountants can also act as your certifying agent. If you don't normally use an accountant or tax agent, try requesting your bank, building society or credit union accountant to certify your declaration (providing that person is suitably qualified).

If you want to use income tax evidence to confirm that you are a primary producer, there are several ways of doing this.

Most primary producers are offered the opportunity to average their taxable income over a number of years. If this facility is available to you, you may have been sent a "tax averaging" certificate by the Australian Taxation Office (ATO), with your tax assessment notice. A copy of either your current tax averaging or assessment certificate (not more than two years old) is acceptable evidence of your primary producer status. The "name of taxpayer" shown as the name in which you are registering your vehicle.

If you don't have a "tax averaging" or assessment certificate showing primary production, you can obtain a letter from the ATO confirming you are a primary producer. Enquire with the Branch where you lodge your tax returns.