form a | paragraph 11 (1)(a)

# Shipping Reform (Tax Incentives) Act 2012

**Application for a certificate for:**  
Owners of Australian registered eligible vessels seeking accelerated depreciation and rollover relief, or employers of eligible Australian seafarers seeking a seafarer tax offset.

**This form is used for:**

* Applying for a shipping tax incentives certificate that is not a shipping exempt income certificate under the *Shipping Reform (Tax Incentives) Act 2012* (the Act).
* If you are seeking access to the shipping exempt income tax incentive or the shipping income tax incentive together with any one or more of the other tax incentives listed above, please refer to the [shipping exempt income certificate application form (Form B).](https://www.infrastructure.gov.au/infrastructure-transport-vehicles/maritime/maritime-business/tax-incentives-australian-shipping/applying-tax-incentives)
* Only one application form should be submitted for each vessel. If you apply for the shipping exempt income certificate using application Form B, you do not need to complete Form A, for the relevant vessel.
* Additional criteria under the *Income Tax Assessment Act 1997* may need to be satisfied before you are entitled to the tax incentives.

**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>.

## Part 1: Applicant Information

|  |  |
| --- | --- |
| **i. Full registered company name:** | |
| Click or tap here to enter text. | |
| **ii. ABN (if known):** | **iii. ACN or ARBN:** |
| Click or tap here to enter text. | Click or tap here to enter text. |
| **iv. The registered address of the company:** | **v. The business/mailing address of the company** |
| **Address:**  Click or tap here to enter text. | **Address:**  Click or tap here to enter text. |
| **Suburb:** Click or tap here to enter text. | **Suburb:** Click or tap here to enter text. |
| **Postcode:** Click or tap here to enter text. | **Postcode:** Click or tap here to enter text. |
| **Country:** Click or tap here to enter text. | **Country:** Click or tap here to enter text. |

## Part 2: Contact person for the certificate

|  |  |  |  |
| --- | --- | --- | --- |
| **i. First name:** | | **ii. Last name:** | |
| Click or tap here to enter text. | | Click or tap here to enter text. | |
| **iii. Position title:** | | **iv. Email:** | |
| Click or tap here to enter text. | | Click or tap here to enter text. | |
| **v. Phone:** | Click or tap here to enter text. | **vi. Mobile:** | Click or tap here to enter text. |

## Part 3: Information for tax incentives

|  |  |  |  |
| --- | --- | --- | --- |
| **i. Accounting period used by applicant for tax reporting purposes:** | | **ii. Accounting period sought for this certificate:** | |
| Click or tap here to enter text. | | Click or tap here to enter text. | |
| **iii. Income tax return lodgement due date:** | | | |
| Click or tap to enter a date. | | | |
| **iv. Tax incentive(s) which are being sought in relation to the vessel for this income year (please tick all that apply).** | | | |
| Accelerated depreciation | Seafarer tax offset | | Roll over relief |

## Part 4: Vessel details

|  |  |  |
| --- | --- | --- |
| **i. Name of the vessel:** | | |
| Click or tap here to enter text. | | |
| **ii. Australian Shipping Register:** | | |
| General | | International |
| **iii. Date of registration:** | | |
| Click or tap to enter a date. to Click or tap to enter a date. | | |
| **iv. Vessel IMO number:** | | |
| Click or tap here to enter text. | | |
| **v. Gross tonnage:**  The application must be accompanied by a copy of the vessel’s Australian tonnage certificate. | | |
| Click or tap here to enter text. | | |
| For vessels less than 500 tonnes, during the income year, has your vessel been, or will it be, used wholly or mainly for carrying shipping cargo to, from or within regional or remote Australia? | | |
| Yes | No | |
| **vi. Vessel type:** | | |
| Click or tap here to enter text. | | |
| **vii. Dates for which the certificate is sought:** | | |
| Click or tap to enter a date. to Click or tap to enter a date.  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. Please refer to the [notice application form](https://www.infrastructure.gov.au/infrastructure-transport-vehicles/maritime/maritime-business/tax-incentives-australian-shipping/applying-tax-incentives). | | |
| **viii. Description of how the vessel was used during each day for which the certificate is sought:**  Summary of voyages undertaken or planned to be undertaken during the certificate year to establish trading or operating pattern and the nature of cargo and passengers carried or planned to be carried. | | |
| Click or tap here to enter text. | | |

## Part 5: Vessel details (optional)

Please complete the optional sections 5i and 5ii 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:** |
| Click or tap to enter a date. to Click or tap to enter a date. |
| **ii. Description of how the vessel is likely to be used during each day for which the certificate is likely to be sought:**  Summary of voyages planned to be undertaken during the next income year to establish trading or operating pattern and the nature of cargo and passengers planned to be carried. |
| Click or tap here to enter text. |

## Part 6: 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 |
| **I declare that all the information I have given is true and correct.** | |
| Yes | No |
| **i. Signature** | **ii. Date** |
|  | Click or tap to enter a date. |
| **iii. Print Name** | **iv. Position held (for example, director, public officer, CFO)** |
| Click or tap here to enter text. | Click or tap here to enter text. |

## Privacy collection notice

The Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts (the department) is collecting your personal information in accordance with the *Privacy Act 1988* and as authorised under the *Shipping Reform (Tax Incentives) Act 2012* (“the Act”).

The department will use your personal information in connection with your application and for the purposes of the Act. The department may disclose your information (including personal information) to the Australian Taxation Office. Otherwise the department will not disclose your personal information except as authorised by law.

The department will store your personal information securely and the department’s [privacy policy](http://www.infrastructure.gov.au/department/about/privacy-policy.aspx) contains information regarding complaint handling processes and how to access and/or seek correction of personal information held by the Department. For more information see [Privacy | Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts](https://www.infrastructure.gov.au/privacy).

**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.**