form B | paragraph 11 (1)(a)

# Shipping Reform (Tax Incentives) Act 2012

**Application for a 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 only or together with other related tax incentives under the *Shipping Reform (Tax Incentives) Act 2012* (the Act).
* If you are seeking access to tax incentives that do not include the shipping exempt income tax incentive, please refer to the [certificate application form (Form A)](https://www.infrastructure.gov.au/infrastructure-transport-vehicles/maritime/maritime-business/tax-incentives-australian-shipping/applying-tax-incentives).
* 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 shipping exempt income 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).** | | | |
| Shipping exempt income | Accelerated depreciation | Seafarer tax offset | Roll over relief |
| **v. 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) Regulations 2023.** | | | |

## 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, 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:** |
| 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. |
| **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 for the next income year. 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 on training and management requirements, refer to the *Shipping Reform (Tax Incentives) Act 2012* and the Shipping Reform (Tax Incentives) Regulations 2023*.*** |

## Part 6: Information/declaration under section 9

|  |  |
| --- | --- |
| **In respect of the vessel 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*):**   1. **held a shipping exempt income certificate in an earlier income year; and** 2. **not held a shipping exempt income certificate for the previous income year; and** 3. **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 |
| **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.**