form c | paragraph 15 (a)

# Shipping Reform (Tax Incentives) Act 2012

**Application for a shipping exempt income notice 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 notice only or together with other related tax incentives 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 tax incentive please refer to the [notice application form (Form D)](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 shipping exempt income 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 notice 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 notices, 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 notice

|  |  |  |  |
| --- | --- | --- | --- |
| **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. 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. Please provide a copy of the applicant’s training plan and a document setting out the applicant’s management arrangements if you would like the notice to set out whether the management and training requirements have been met. Please note, it is a requirement to meet the training and management requirements to be eligible for the income tax exemption under ss 51-100 of the *Income Tax Assessment Act 1997*. For more details about the 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 notice is sought:** | | |
| Click or tap to enter a date. to Click or tap to enter a date.  A notice is only relevant for the first income year that the entity seeks shipping tax incentives for the vessel. You will only be eligible for the notice from the date in the income year you met the qualifying conditions. | | |
| **viii. Description of how the vessel was or will be used during each day for which the notice is sought:**  Summary of voyages undertaken to establish trading or operating pattern and the nature of cargo and passengers carried. | | |
| Click or tap here to enter text. | | |

## Part 5: 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.**