

# TRACKING ETHANOL USAGE INFOSHEET

Ethanol is used widely across campus for research and teaching purposes. Ethanol is also considered by the Australian Taxation Office (ATO) to be a 'concessional spirit' and excisable good. Excisable goods which are stored or used for commercial purposes incur an excise duty.

## CONCESSIONAL ALCOHOL PERMITS

Previously an exemption permit was required to receive and store a maximum volume of these goods at a University. If ethanol is used for specified scientific, medical, veterinary or educational purposes there is now no need for a permit. There is also no duty applied for these specific purposes. There is still a requirement to apply for a permit to receive concessional spirits if you intend to use concessional spirits for **commercial purposes**, for example to manufacture or supply of a product. [Further information](#) on concessional spirits is available from the Australian Taxation Office.

## PURCHASING ETHANOL

Chemical suppliers are required to establish an "intention of use" before supplying ethanol. Suppliers may require an End User Declaration (EUD) to be completed before they supply the ethanol.

## ETHANOL TRACKING

As an end user there is still a requirement to account for the ethanol received from chemical suppliers. The ATO can conduct audits and end users must be able to show they have tracked the ethanol and how it was used. If the spirit is not used for the approved purpose or the user cannot account for ethanol received, the ATO can call up the duty that would otherwise have been payable.

Examples of an appropriate tracking sheet are shown below.

Example 1

### CONCESSIONAL ETHANOL USE RECORD

INVOICE / T FORM NUMBER ..... DRUM NUMBER .....

DATE OF RECEIPT/DELIVERY .....

INVOICE / T FORM QUANTITY .....(litres) PAGE ..... of .....

DATE (dd/mm/yy)	NAME (Block Capitals)	SIGNATURE	REASON FOR USE	QUANTITY (Litre)

