

TELETRAC NAVMAN



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Teletrac Navman FTC Manager Australian Cotton Conference – 8 August 2018

Presented By:

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Manager

PPM Tax & Legal

Agenda

- 1) How does it work?
- 2) Will FTC Manager benefit my business?
- 3) Why FTC Manager?

HOW DOES IT WORK?

Teletrac Navman FTC Manager

Fuel Tax Refunds Made Easy

Teletrac Navman FTC Manager is a revolutionary solution for calculating and claiming Fuel Tax Credits. It utilises highly accurate GPS location data to track vehicle activity - on and off the public road network. It automatically calculates off-road travel, off-road idle and auxiliary fuel use to support high value fuel tax rebates and deliver measurable return on investment.

FTC Manager enables your business to streamline fuel tax credit claims with the Australian Taxation Office (ATO) and maximise claim value with full transparency and auditability. FTC Manager puts money back into your business, saves valuable time, minimises paperwork and eliminates guesswork.

FTC Manager is the first and most comprehensive solution with **2 ATO Class Rulings** for maximising heavy vehicle FTC claims on an ongoing basis.



Facts & Figures

How FTC Manager maximises rebates – accurate apportioning of activity to the top rebate rate

~15¢

per litre

Rebate rate for vehicles >4.5t travelling on public roads – **most claims for heavy vehicles made at this rate**

~41¢

per litre

Rebate rate for all types of vehicles for auxiliary and off-road fuel use – **claim additional credits at this rate**

~\$26

per 100 litres

Improved claim entitlement per 100 litres - for fuel consumed at the auxiliary rate and for off-road travel

4

years

Lump sum retrospective FTC claims for off-road and auxiliary fuel use - going back up to four years

\$15-\$250*

per vehicle per month

Range of potential improvement in monthly entitlement per vehicle

*based on previous reviews conducted by PPM

60-80

hours per year

Typical saving in administration time for most businesses using FTC Manager

WILL FTC MANAGER BENEFIT MY BUSINESS?

Do your vehicles travel and/or idle off public roads?

For the Cotton Industry:

- Farms and Agricultural Properties
- Supplier/Customer Yards
- Warehouses/Depots
- Distribution Centres
- Processing Facilities
- Some Port Roads
- Other Private Property

In General:

- Mine Sites & Access Roads
- Oil & Gas Sites & Access Roads
- Forestry Roads
- National Parks' Roads
- Construction Sites
- Some Roads on Indigenous Lands



Do your heavy vehicles operate auxiliary equipment?

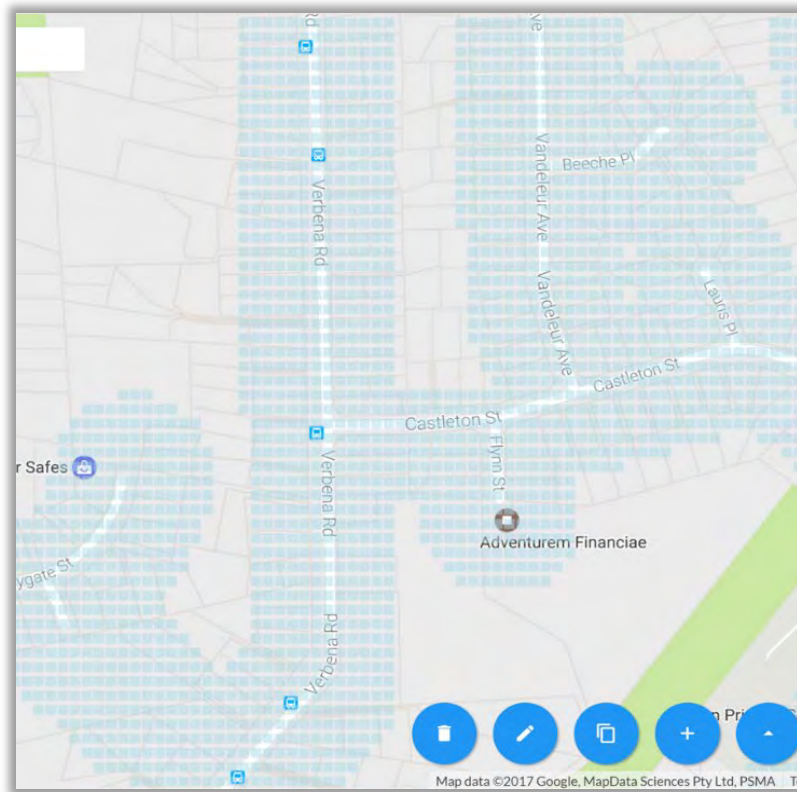
- Rigid tip trucks
- Prime movers with tipping trailers, walking floor trailers, pumping trailers
- Prime movers with air-conditioned sleeper cabins
- Truck-mounted loading cranes
- Mobile cranes
- Concrete agitators
- Waste management vehicles
- Refrigerated vehicles
- Water / Fuel trucks
- EWP's
- Truck-mounted drilling equipment
- Vacuum excavation trucks
- Other PTO-driven equipment

WHY FTC MANAGER?

Unique dual-layered mapping system

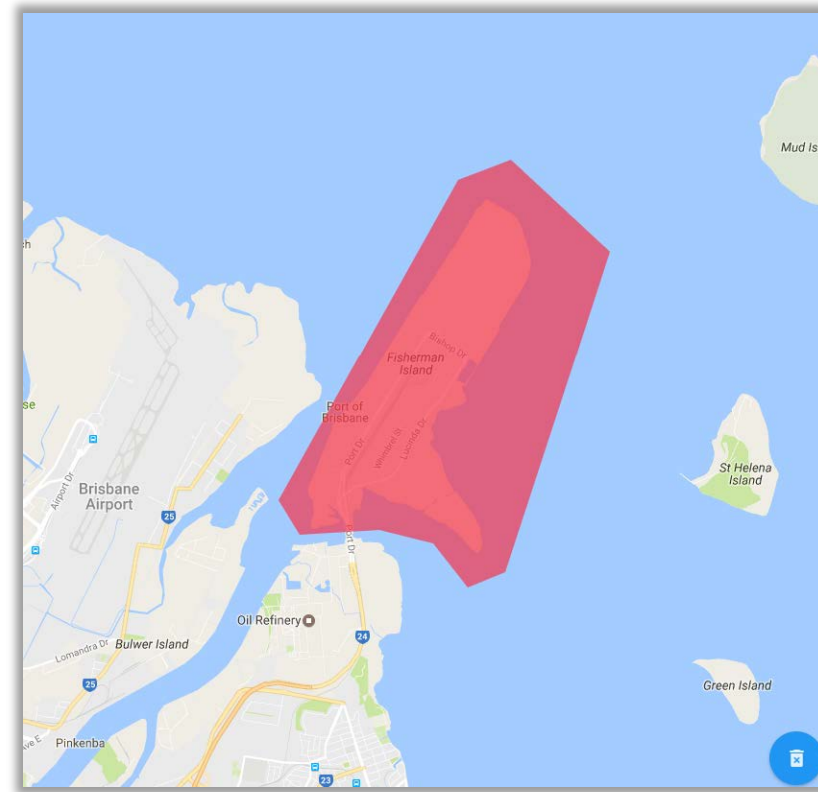
LAYER 1:

Innovative “**centreline geo-tunnel**” mapping technology




LAYER 2:

Custom **Off-road Geofences**



Compliance Certainty from 2 ATO Class Rulings

CR 2017/42: Applies to “GPS Data Reports”

 Australian Government
Australian Taxation Office

Class Ruling
CR 2017/42

Page status: **legally binding** Page 1 of 13

Class Ruling

Fuel tax: clients of Navman Wireless Australia Pty Ltd who use the GPS Data Report generated by FTC Manager for calculating kilometres travelled and the hours used by auxiliary equipment in or on a vehicle as a record for fuel tax credit purposes

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0 This publication provides you with the following level of protection:

This publication (excluding appendixes) is a public ruling for the purposes of the *Taxation Administration Act 1953*.

A public ruling is an expression of the Commissioner's opinion about the way in which a relevant provision applies, or would apply, to entities generally or to a class of entities in relation to a particular scheme or a class of schemes.

If you rely on this ruling, the Commissioner must apply the law to you in the way set out in the ruling (unless the Commissioner is satisfied that the ruling is incorrect and disadvantages you, in which case the law may be applied to you in a way that is more favourable for you – provided the Commissioner is not prevented from doing so by a time limit imposed by the law). You will be protected from having to pay any underpaid tax, penalty or interest in respect of the matters covered by this ruling if it turns out that it does not correctly state how the relevant provision applies to you.

Summary – what this ruling is about


1. This Ruling sets out the Commissioner's opinion on the way in which the relevant provision(s) identified below apply to the defined class of entities, who take part in the scheme to which this Ruling relates.

Relevant provision(s)

2. The relevant provisions dealt with in this Ruling are:

- Subdivision 41-B of the *Fuel Tax Act 2006* (FTA)
- section 41-20 of the FTA
- section 60-5 of the FTA
- section 110-5 of the FTA
- subsection 41-5(1) of the FTA

CR 2017/64: Applies to “FTC Claim Reports”

 Australian Government
Australian Taxation Office

Class Ruling
CR 2017/64

Page status: **legally binding** Page 1 of 15

Class Ruling

Fuel tax credits: clients of Navman Wireless Australia Pty Ltd who use the FTC Claim Reports information showing litres allocated according to travel generated by FTC Manager as a record for fuel tax credit purposes

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NOT LEGALLY BINDING SECTION:		
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- section 60-5 of the FTA
- subsection 41-5(1) of the FTA
- subsection 41-5(2) of the FTA
- section 43-5 of the FTA

Why FTC Manager? Many more reasons....

- Full integration of FTC consulting and telematics services
- Hardwired not OBD hardware devices
- Self-service system with complete transparency
- Unique use of second-by-second HD data
- Automatic calculation of entitlement for fuel use in auxiliary equipment and off-road idle as well as off-road travel
- Constantly evolving map network (currently more than 10,000 geofences)
- Flexibility to run data or claim reports
- No need for periodic review of apportionment percentages
- No need to pay an external accountant
- Reduce time for internal staff preparing complicated spreadsheets

Contacts

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... or contact your local Teletrac Navman Dealer



Thank you.