



Fee and reporting requirements for operators of non-automotive LPG delivery networks

Overview

Section 155 of the Petroleum and Gas (Safety) Regulation 2018 (P&G Regulation) makes liable the operator of a non-automotive liquefied petroleum gas (LPG) delivery network (LPG delivery network) if the combined water capacity of fuel gas containers for non-automotive LPG in the network is more than 12,000L. This is Category 10 of the petroleum and gas safety and health fee (the fee).

Section 158 of the P&G Regulation requires LPG delivery network operators to report the maximum amount of fuel gas containers for non-automotive LPG in their LPG delivery network.

Under section 157 of the P&G Regulation LPG delivery network operators must lodge a **petroleum and gas safety and health fee return for each financial year by 31 July**.

The annual fee payable by LPG delivery network operators helps fund the activities of the Petroleum & Gas Inspectorate, Resources Safety and Health Queensland (RSHQ) in regulating and promoting safety for businesses and the community.

When do you need to pay the fee as an LPG delivery network?

The fee is an annual invoice and will be issued to you on or before 10 November after the end of the financial year. Payment terms are detailed on the invoice. Interest and late penalties apply for late payment of invoices.

What is the reporting period?

The reporting periods are broken up into financial years (1 July to 30 June). If you are the operator of a LPG delivery network where the total capacity of non-automotive LPG fuel gas containers in your LPG delivery network is more than 12,000L **at any time** during the financial year, you are liable to pay the fee.

In order to complete the fee return form, you will need to provide details about the maximum amount of fuel gas containers in your LPG delivery network under the four categories listed in *Table 1* throughout the financial year. Details include:

- the number and size (in kilograms) of fuel gas containers per category; and
- The total capacity (in equivalent litres water capacity) per category.

Table 1 – Container capacity categories

LPG fuel gas container water capacities
Fuel gas containers with a capacity less than 50L (i.e. 8.5kg, 13.5kg, 15kg, 18kg)
Fuel gas containers with a capacity 50L or more but less than 1,000L (i.e. 45kg, 190kg, 210kg, 1/2t)
Fuel gas containers with a capacity of 1,000L or more but less than 8,000L (i.e. 2.5t, 3t)
Fuel gas containers with a capacity of 8,000L or more (i.e. 10t, 16t)

Is your operation subject to this fee?

You will be required to pay the fee as an LPG delivery network if:

- the total capacity of LPG fuel gas containers (i.e. cylinders and tanks) in your LPG delivery network is more than 12,000L (measured in equivalent litres water capacity) at any time during the financial year; and
- You invoice your own customers (i.e. you are not an agent of another LPG delivery network).

Calculating the total capacity of LPG fuel gas containers

To work out the total capacity of fuel gas containers in your LPG delivery network, include all of the containers you provide to your own customers. Ownership of the containers does not matter (i.e. they may be owned by your gas supplier).

Figure 1 shows what may be included in your LPG delivery network using three LPG delivery network examples.

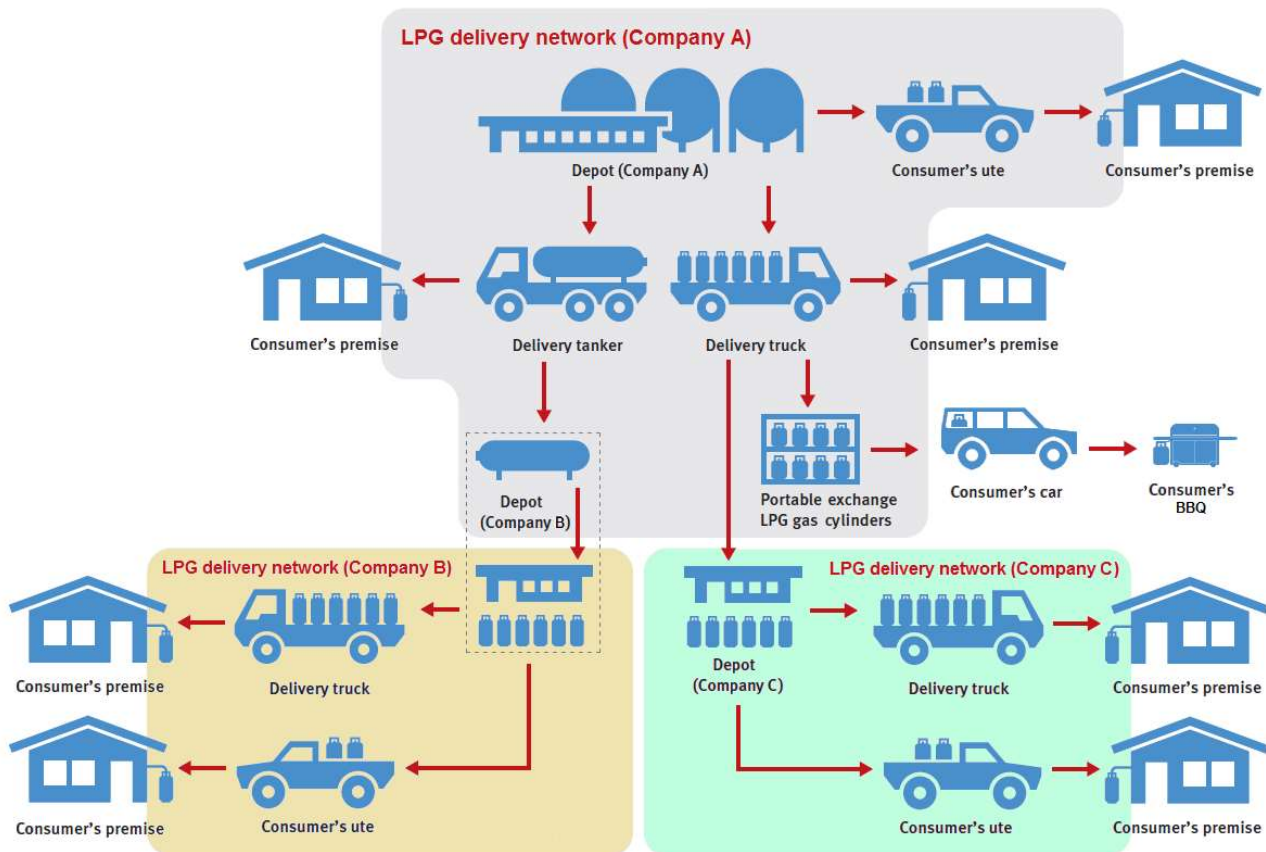
Included in working out total capacity

- Fuel gas containers held on site (e.g. at the depot, on a delivery truck, etc.).
- Fuel gas containers held on agents' or customers' premises.
- Empty fuel gas containers.

Not included in total capacity

- Fuel gas containers that have been empty for the entire year.
- Fuel gas containers that are filled and maintained by another LPG delivery network (as these are not supplied to a customer or agent by you).
- Fuel gas containers for which you are only an agent (i.e. you don't invoice the customer).
- Fuel gas containers sold to a customer (e.g. portable exchange LP gas cylinders).

Figure 1 – What's included? Three examples of LPG delivery networks



Notes: Company A supplies gas to other LPG delivery network operators as well as directly to consumers. Company B has a large gas tank at their depot from which they fill/refill gas cylinders for distribution to their customers. Company C obtains filled gas cylinders from Company A which they distribute to their customers.

Storage capacity examples to check your fee liability

Example 1: You operate a hardware store from which you supply LPG in various sized containers to your customers. The total capacity of the containers, in your network is 13,500L (including containers stored on site and containers used on customer sites). You are required to pay a fee.

Example 2: You operate a convenience store from which you supply LPG in various sized containers to your customers. The total capacity of the containers in your network is 7,800L (including containers stored on site and containers used on customer sites). You are not required to pay a fee.

Who is liable to pay the fee when a change of business ownership occurs during a reporting period?

Scenario 1

If an existing operator sells their business (including all business assets) to a new operator, during the current financial year, the new operator will be liable to report and pay the fee for the relevant reporting period. This is considered a 'transfer of operator' as the Australian Business Number (ABN) remains the same.

Scenario 2

During the reporting period, an existing operator (network capacity over 12,000L) decommissions their network (sells or dissolves the business). Liability to report and pay the fee will remain with the current operator as their network has ended and has not been transferred to a new operator.

Should a new operator (new name and new ABN) commence operations from the site, this operator's network is considered a 'new' operating plant and LPG delivery network. Depending on their LPG delivery network capacity, they may, or may not be liable, to report and pay the fee, for the same reporting period.

More information

For more information regarding the fee and reporting requirements, please email the Safety and Health Fee Unit via safetyandhealthfee@rshq.qld.gov.au.

Phone: 07 3199 8014 or 07 3199 8019

Office Hours: 8:30am – 4:30pm

For more information on safety management system requirements, refer to the [Guideline for operating plant- LPG delivery networks](#).

To make a technical enquiry, or to register your interest to receive regular safety updates, please contact the Petroleum and Gas Inspectorate via gassafety@rshq.qld.gov.au.

Phone: 13 QGOV (13 74 68)

Web: www.business.qld.gov.au