

Importer Schedule

- 1A Motor fuel received at an out-of-state terminal rack with Alabama destination in which the Alabama tax paid to the licensed Alabama Supplier/Permissive Supplier for import into Alabama through below the rack transport. (This is an informational schedule.)
- 1C Motor fuel received at an out-of-state terminal rack with Alabama destination in which the supplier at the terminal is not licensed an Alabama Supplier/Permissive Supplier and cannot pre-collect the Alabama motor fuel excise tax for import into Alabama through below the rack transport. The tax must be paid on or before the 3rd business day following importation. An import verification number must be obtained prior to importing this product. (This is an informational schedule.)
- 3B Other (Not in use effective August 1, 2013.)
- 11B Diversions of motor fuel into Alabama by the licensed Alabama Importer. A diversion number must be obtained prior to importing the diverted product into Alabama. Also, an import verification number must be obtained prior to importing this product into Alabama.

Notes:

An Alabama licensed supplier is automatically designated as a permissive supplier for any out-of-state terminal rack sales in which the destination of the motor fuel is Alabama. A licensed supplier would not have a separate permissive supplier license. A company licensed as a permissive supplier would only be dealing in out-of-state terminals and would collect the Alabama motor fuel excise tax on product with the destination of Alabama.

An importer must be an aviation fuel purchaser to purchase and remit taxes for aviation fuels at the reduced aviation gasoline and jet fuel rates.

Effective August 1, 2013, due to Act 2013-372, Schedule 3B is no longer valid because the excise tax for imports of motor fuel from a bulk plant or any other storage facility must be remitted on or before the 3rd business day following importation.