



Guide to self-assessment for indirect taxes

A guide to the self-assessment changes for indirect tax laws.

Last updated 31 March 2020

A guide to the self-assessment changes for indirect tax laws because of recommendations 19, 21 and 42 from the Board of Taxation review of GST administration.

An assessment system applies to indirect tax laws from 1 July 2012. It applies to goods and services tax (GST), luxury car tax (LCT), wine equalisation tax (WET), and fuel tax credits.

The assessment system applies to:

- all payments and refunds relating to tax periods and fuel tax return periods starting on or after 1 July 2012
- payments and refunds relating to certain liabilities or entitlements (arising on or after the start date) that do not relate to tax periods and fuel tax return periods.

The assessment system allows you to self-assess your tax-related liabilities and tax-related entitlements through lodgment of the relevant return for a tax period. It also:

- allows for a four-year period of review for assessments that will be refreshed in respect to particulars that have been amended
- confirms in the GST Act that LCT and WET are included in the calculation of the net amount
- establishes a set of generic assessment provisions.

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Find out the difference between the systems for indirect taxes.

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Difference between self-actuating system and self-assessment system

Find out the difference between the systems for indirect taxes.

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Self-actuating system

Self-assessment system

Self-actuating system

A self-actuating system applies to tax periods and fuel tax return periods that commence before 1 July 2012. This means:

- you complete and lodge an activity statement and no assessment is made at the time of lodgment
- your liability to pay and your entitlement to receive a refund do not depend on an assessment.

An assessment is not made when the activity statement is lodged. However, we may make an assessment later – for example, as a result of an audit, or where you request an assessment to access your objection rights. Under the self-actuating system, recovery of debts and payment of a credit or refund is generally limited to a four-year period.

Where a processing error on a lodged activity statement is corrected and it results in a change to an amount on the activity statement, a change advice letter will be sent to the taxpayer.

Self-assessment system

The self-assessment system is modelled on the full self-assessment system that applies to companies and certain other entities for income tax purposes. Under the self-assessment system, an assessment is made when an activity statement is lodged. You no longer have to request an assessment to access your objection rights. You are only liable to pay an amount, or entitled to receive an amount, determined

in your assessment. Once the liability or entitlement has been assessed there is no time limit on payment or recovery of the debt.

Under self-assessment, where a processing error on a lodged activity statement is corrected and it results in a change to a GST, LCT, WET or net fuel amount label, it is an 'amended assessment'. A notice of amended assessment will be sent. An amended assessment is also made where an individual label is changed but the net amount does not change, or where we make a change to your net amount or net fuel amount as a result of an audit we undertake.

Example: Errors on labels on lodged activity statement

Raj lodges an activity statement and includes an amount of \$11,000 at the LCT payable label. The amount is included at this label in error – it should be included at the GST payable label. We make changes to the LCT and GST payable labels to correct the error. As there is an amendment to the individual GST and LCT payable labels, we have amended the assessment even though the net amount is not changed. We will issue a notice of amended assessment to Raj.

See also

- [Time limit on entitlement to credits](#)

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Assessments

Information about assessments including how assessments are worked out.

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Importations

Assessments where we will issue a notice of assessment

The Commissioner of Taxation may at any time make an assessment of an assessable amount. A net amount, net fuel amount, other indirect tax amount or a credit under an indirect tax law is an assessable amount.

For tax periods commencing on or after 1 July 2012, we are treated as having made an assessment of your assessable amount – for example, the net amount for the tax period, on the day you lodge your activity statement, worked out in line with the information stated in your activity statement.

Under self-assessment, your activity statement is treated as being a notice of assessment issued on the day the activity statement is given to us. No other notice of assessment will be issued.

Your assessed net amount and assessed net fuel amount are worked out in accordance with the information you provide at the following labels on your activity statement:

- Assessed net amount: [label **1A** (GST on sales) + label **1C** (WET payable) + label **1E** (LCT payable)] - [label **1B** (GST on purchases) + label **1D** (WET refundable) + label **1F** (LCT refundable)].
 - If you are a GST instalment payer, the total GST instalments paid by you (label 1H) are taken into account in working out your assessed net amount.
 - Where you do not have WET or LCT obligations, some labels may not be included on your activity statement.
- Assessed net fuel amount: label **7C** (fuel tax credit over claim) – label **7D** (fuel tax credit).

In making an assessment, we may treat part of a tax period as the whole tax period. This power is equivalent to our power to make special assessments under the *Income Tax Assessment Act 1936*.

There can only ever be one assessment made for a particular tax period because any subsequent activity statements or changes to the activity statement lodged for that period may only give rise to an amended assessment.

If you do not lodge your activity statement when required, we may still make an assessment of your assessable amount based on information

available to us.

Example: Making an assessment from 1 July 2012

Lorenzo runs a furniture shop and is registered for GST. On 28 October 2013, Lorenzo lodges his activity statement for the tax period ending 30 September 2013. Lorenzo's net amount for that tax period is treated as assessed on 28 October 2013, and the activity statement is treated as being a notice of assessment given by us on that date.

Find out about

- [Importations](#)
- [Assessments where we will issue a notice of assessment](#)

Importations

We are similarly treated as having made an assessment of GST, LCT or WET payable on a taxable importation or customs dealings and have served a notice of assessment where:

- an import declaration or self-assessed clearance declaration was received by Customs
- Customs has provided an import declaration advice or self-assessed clearance declaration advice.

The two documents together – the declaration given to Customs, and the advice issued by Customs – are treated as being a notice of assessment. The assessment is made and the notice of assessment is given on the date Customs issues the advice.

Assessments where we will issue a notice of assessment

In certain circumstances, when you lodge a return we will make an assessment and issue a notice of assessment. This applies to a limited number of taxpayers, including:

- non-business taxpayers claiming fuel tax credits or WET credits

- taxpayers who are not registered nor required to be registered for GST with liabilities under Divisions 78 (insurance) and 105 (supplies in satisfaction of debt) of the GST Act
- taxpayers who provide some documents to Customs for liabilities arising on taxable importations.

Non-business taxpayer's fuel tax credits – domestic electricity and non-profit emergency vehicles

We will continue to assess your claim for fuel tax credits if you:

- claim fuel tax credits for fuel you use to generate electricity for domestic use
- are a non-profit organisation that is not required to be registered for GST, and you claim fuel tax credits for the fuel you use in your emergency service vehicles or vessels.

We will continue to send you a notice for the assessment.

In these situations, where you have lodged a return and not received a notice of assessment within six months of lodging the return, you may ask us to issue a notice of assessment. If no notice of assessment is served within a further 30 days of the request, you may object against our failure to make an assessment.

Note: This provision only applies to you if self-assessment does not treat your lodged return as a notice of assessment and where a notice of assessment has never been issued. It does **not** apply to applications for an amendment made using a revised activity statement.

Example: Requesting a notice of assessment

Melina is not registered for GST, but is eligible to claim fuel tax credits. On 14 October 2012, Melina lodges a return claiming fuel tax credits for the fuel tax return period ending 14 October 2012.

Melina has not received a notice of assessment by 14 April 2015, so on 15 April 2015 Melina writes to us requesting an assessment of her net fuel amount. If by 15 May 2015 a notice of assessment has still not been issued, then Melina may object to the Commissioner's failure to make an assessment.

Amendments

How to apply for an amendment of your assessment.

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Applying for an amendment

There is only ever one assessment for a particular tax period, whether initiated by us or you. Any change to an assessment will result in an amendment. An assessment can be amended by us either on your application or at our discretion – for example, as a result of an audit.

An amendment application made by you includes when you apply after advice from us – for example, a voluntary disclosure to access penalty concessions. Amendment applications made by you must be made within the four-year period of review.

If an assessment is amended and the amendment means an additional amount is payable, this amount becomes payable on the original due date for payment. Amounts not paid by the original due date accrue the general interest charge. For example, if your net amount payable of \$10,000 due on 28 October 2012 is later amended to be \$15,000, then the extra \$5,000 is also due on 28 October 2012. The general interest charge accrues from that date.

If you lodge an activity statement late and we have already raised an assessment, your activity statement will be treated as an application for an amendment.

The way you apply for an amendment, the decision we make on that application, and the timing of the amendment, will determine the way we notify you of the result of that request.

You may apply for an amendment using a revised activity statement or by making a request in writing.

If your amendment request is for additional GST credits that haven't been included in an assessment, we recommend you don't leave your requests for amendment to the last minute. A 4-year credit time limit applies to **GST credits** and **fuel tax credits**. If you have GST credits or fuel tax credits that you haven't claimed before, you don't have to amend the assessment for the period where you could have claimed them. You can claim those credits in your current BAS, provided the current BAS is lodged within the 4-year credit time limit for those credits.

Applying for an amendment using a revised activity statement

Where you apply for an amendment using a revised activity statement (paper RBAS), or lodge electronically via Standard Business Reporting (SBR), Online services for agents or portal, a notice of amended assessment will not issue when:

- we amend the assessment in full as a result of the application (that is, we fully accept your amounts), and
- the amendment is made during the period of review.

The application for amendment will be taken to be the notice of amended assessment issuing on the day we adjust your running balance account. Treating your application as a notice of amended assessment reduces compliance costs and the volume of paperwork you receive.

Example: applying for an amendment by revising an activity statement

Jik runs a bicycle shop and is registered for GST. On 28 October 2022, Jik lodges an activity statement for the tax period ending 30 September 2022.

On 14 May 2023, Jik lodges a revised activity statement which increases her entitlement to GST credits by \$100. We make the amendment, and on 22 May 2023, a credit of \$100 is posted on Jik's running balance account. Because the amendment made was the exact amendment applied for, the revised activity statement lodged by Jik is treated as her notice of amended assessment dated 22 May 2023.

Note, in this example the amendment was made before the end of the 4-year credit time limit. We can't amend an assessment to include additional GST credits if the 4-year credit time limit has already ended.

Applying for an amendment in writing

Where you write to us during the period of review and this amendment application is accepted, this application won't be treated as a notice of amended assessment. We will issue a notice of amended assessment.

Your written amendment application must be in the approved form. A written notice, provided during the period of review, will satisfy the requirement of an approved form if it contains:

- your Australian business number (ABN)
- your full name and postal address
- your agent's full name and registered tax agent number
- your daytime phone number (if convenient)
- the tax period or fuel tax return period to be amended
- specific details of what is being amended and what the amendment related to
- the reason for the change or an explanation of how the mistake was made
- the amount of the amendment to be added or subtracted
- copies of any documents supporting the application for amendment
- if the document is lodged by a registered agent, a signed and dated declaration that

- the document has been prepared in accordance with the information supplied by the entity
- the agent has received a declaration from the entity stating that the information provided to the agent is true and correct, and
- the agent is authorised by the entity to give the document to the Commissioner
- a signed and dated declaration as follows
 - I declare that all the information I have given in this letter, including any attachments, is true and correct
 - your signature
 - the date.

Issuing a notice of amended assessment

We will issue a notice of amended assessment where:

- you apply for an amendment during the period of review using an approved form other than a revised activity statement – for example, in writing
- you apply for an amendment during the period of review, but we don't fully accept your amounts and amend only in part as a result of the application
- you apply for an amendment during the period of review and we accept your amounts and make the amendment after the period of review
- we initiate an amendment of your assessment.

Multiple amendments may be made, provided they are applied for in the period of review.

Where the amendment relates to claiming additional GST credits or fuel tax credits, we can't accept your amounts and amend your assessment if the 4-year credit time limit for claiming credits has ended.

Example: applying for an amendment in writing

Following on from the previous example, if Jik had written to us (and not used a revised activity statement) seeking the same amendment, or if we had only partially accepted the application and credited Jik's running balance account with \$50, we would be required to issue a notice of amended assessment when the amendment is made.

For more information see:

- [Period of review](#)
- [Time limit on GST credits](#)
- [Fuel tax credits](#)
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Period of review

When the period of review applies where we may amend an assessment.

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4-year period of review

For tax periods and fuel tax return periods starting on or after 1 July 2012, a 4-year period of review applies where we may amend an assessment for GST, LCT, WET or fuel tax credit amounts.

The period of review starts on the day on which we first give notice of the assessment. In most cases, this will be the same day you lodge your BAS. The period of review ends 4 years from the day after the notice of assessment is given.

After the period of review ends, an amendment will only be made by us in limited circumstances:

- to give effect to a decision on a revision request or amendment application already received
- where an assessment has been disputed
- where there is fraud or evasion.

There are additional time limits for claims of GST credits and fuel tax credits. The 4-year credit time limit may apply to cease your entitlement to a credit despite the period of review still being open. If you have GST credits or fuel tax credits that you haven't claimed before, you don't have to revise or amend the original period where you could have claimed them. You can claim those credits in your current BAS, provided the current BAS is lodged within the 4-year credit time limit for those credits.

Example: applying for an amendment during the period of review

Esmeralda runs a jewellery store and is registered for GST. She lodges a BAS for the tax period ending 30 September 2012 on the due date of 28 October 2012. Her 4-year period of review starts on 28 October 2012 and ends on 29 October 2016. The 4-year credit time limit for GST credits for the September 2012 tax period ends on 28 October 2016.

Esmeralda applies for an amendment on 14 August 2016, which is within the period of review. We can amend her assessment after the end of the period of review to give effect to our decision on her request. However, if Esmeralda's amendment request was for

additional GST credits, the GST credit can only be included if we make the amended assessment by the end of 28 October 2016.

Refreshed period of review

An assessment that is amended during the period of review is subject to a refreshed 4-year period of review, but only for the particular that has been amended. It does not open the entire assessment to a further 4-year period of review.

For each particular, there is only one refreshed period of review and only one further amendment allowed within the refreshed period of review. If different particulars are amended in the period of review, a separate refreshed period of review applies for each.

It is important for you to keep track of your amendments so you can identify whether you are able to apply for any further amendments for a relevant tax period. The refreshed period of review can't be extended.

Example: refreshed period of review

Jeanette operates a shoe shop and is registered for GST. On 28 October 2012, she lodges a GST return for the tax period ending 30 September 2012.

On 14 October 2016 Jeanette applies to us for an amendment to claim GST credits on 2 tax invoices (A and B) of \$100 each. Although these GST credits relate to the tax period ending 30 September 2012, she has misplaced the invoices and hasn't attributed the GST credits to any later tax period. On 25 October 2016, we amend the assessment to allow the GST credits on both invoices. The GST credits for tax invoices A and B represent Jeanette's full GST credit entitlement. This means that any amendments during period of review or refreshed period of review would be to decrease the amount of the GST credit claimed. Decreases to GST credits are not impacted by the 4-year credit time limit.

On 30 October 2016 (during the refreshed period of review) we review Jeanette's assessment and disallow the credits in relation to invoice B. As one amendment in relation to the credits on

invoice B has now been made during the refreshed period of review, we can't make any more amendments to the credits in relation to invoice B. However, the credits in relation to invoice A may still be amended once before the refreshed period of review ends on 26 October 2020, either at Jeanette's request or by us.

Note: The 4-year credit time limit must also be considered when making any amendments to claim additional GST credits. If the 4-year credit time limit has ended, entitlement to the GST credits has ceased. This is so even if the period of review has not yet ended.

Watch

Media:Example: applying for an amendment during the period of review

<http://tv.ato.gov.au/ato-tv/media?v=bd1bdiubxjyfu>

Identifying an amended particular

An amended particular will increase or decrease the assessable amount. It could be about a single sale or a single purchase.

A particular is included in the calculation of your assessed amount, and is a specific item that will affect the total amount of:

- GST payable for sales
- GST credits or fuel tax credits for purchases
- increasing or decreasing adjustments (including fuel tax adjustments)

- luxury car tax payable or adjustments for luxury car tax
- wine tax payable or wine tax credits.

Example: further amendment to a particular

XYZ Enterprises includes GST on the taxable sale of nails (\$100 GST payable) and on a taxable sale of wood (\$200 GST payable) in the same tax period. XYZ Enterprises lodges its GST return for that tax period but due to an accounting error, forgets to include the GST payable on the sale of the wood in this (or any other) GST return.

During the period of review, XYZ Enterprises identifies this error. XYZ Enterprises asks the Commissioner to amend its assessment to reflect the GST payable but gives an incorrect amount of \$300 (instead of \$200). The Commissioner issues a notice of amended assessment (the earlier amendment) to include the omitted \$300 of GST payable on the wood (however this amount is still wrong).

XYZ Enterprises can make a further amendment in relation to the sale of wood to reduce GST payable by \$100, after the period of review expires in the refreshed period of review.

XYZ Enterprises then discovers after the period of review expires that it didn't make a sale of nails, but mistakenly included GST in its GST return for that tax period.

As this overpayment of GST is a separate particular (not the sale of wood), and it was not amended during the period of review, there is no refreshed period of review for this particular and XYZ Enterprises can't make a later amendment for the nails.

The application of Division 142 of the *A New Tax System (Goods and Services Tax) Act 1999*, which is about refunds of excess GST, hasn't been considered in this example.

Amendments outside the period of review

We may still make an amendment after the period of review has ended, if you apply for a private ruling, or request an amendment within the period of review. This means that where we have not processed your

amendment or private ruling application before the end of the period of review, we are still able to make the amendment to give effect to the decision we make, or advice we give, after the period ends.

However, where your amendment request or private ruling relates to GST credits or fuel tax credits that have not been included in an assessment previously, we won't be able to amend your assessment to give effect to your amendment request or private ruling decision once the 4-year credit time limit has expired in relation to those credits.

Where we advise you to seek an amendment, and you choose not to apply for one, the usual time limits apply. If you choose to apply for an amendment, this does not extend the period of review.

We may also make an amendment at any time:

- to give effect to anti-avoidance declarations
- to give effect to a decision relating to objections, reviews or appeals
- where there is fraud or evasion
- if an objection relates to GST credits or fuel tax credits that have not been included in an assessment, we won't be able to allow these credits if the 4-year credit limit period had ended before the objection was lodged.

Extension of period of review

Where we have started an examination of your affairs and haven't completed the examination before the end of the period of review, the period of review may be extended for a specified period by the Commissioner:

- applying to the Federal Court before the period of review ends, for an order to extend the period
- requesting your consent, before the period of review ends, and you consent in writing to that request.

The period of review may be extended more than once, provided an application or request is made within the extended period of review.

Any extension to the period of review does not change or extend the 4-year credit time limit.

Example: extending the period of review

Connie and Karen are partners in a GST-registered partnership which has complex tax affairs. We are examining an activity statement of the partnership that was lodged almost 4 years ago. As part of our examination, we are reviewing different amounts on the partnership's activity statement, making a number of detailed enquiries about the partnership's affairs, and have made several requests for information. These are all taking the partnership some time to complete.

We become aware that our examination of the partnership's affairs is unlikely to be completed before the end of the period of review for the assessment of the relevant activity statement. We contact Connie and Karen and request a 3-month extension. After consulting with their tax advisers, Connie and Karen agree to the extension in writing. This consent will extend the 4-year period of review by 3 months.

If we haven't completed the examination of the partnership's affairs within this extra period of time, but we are still within the period of review, we may request a further extension of time from Connie and Karen, or we can apply to the Federal Court for an order for an extension of time to the period of review.

For more information see:

- Other changes relating to indirect taxes
- Assessments
- Amendments.

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Other changes relating to indirect taxes

See what other changes relate to indirect taxes.

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Net amount

Amendments to the GST Act confirm that the definition of net amount in the GST Act includes LCT and WET in line with current practice and intention. There is now a single net amount definition that allows for the net amount to be worked out using different methods in differing circumstances – for example, for instalments or simplified accounting methods. These changes will have no effect on the way you lodge your activity statement and report amounts payable or refundable.

Generic assessment provisions

The assessment system for indirect tax laws introduces a new generic assessment framework to the TAA. While the general principles of the generic assessment provisions are largely adopted from the income tax self-assessment system, specific provisions have been inserted to reflect the unique nature of the indirect tax laws.

Initially, these generic assessment provisions won't apply to income tax laws. However, the assessment provisions will eventually also apply to other taxes that are already the subject of self-assessment. For this reason, the new assessment provisions in the TAA use generic terminology, structured to apply to other taxes as well.

Backdating GST registration

Our ability to backdate your GST registration is limited to 4 years from the date we decide to backdate your registration. This means that, in the absence of fraud or evasion, we can't backdate your GST registration beyond 4 years and you are taken to be not required to be registered prior to that date.

Prior to the start date of your GST registration, you aren't liable for GST on sales and you're not entitled to GST credits for any purchases.

In cases of fraud and evasion, we may still backdate your registration indefinitely.

For more information see [Registering for GST](#).

Payments and refunds

The GST Act sets out your obligations to pay an amount, and our obligation to refund an amount. The Fuel Tax Act similarly provides for the payment and refund of net fuel amounts. For the assessment system, the relevant provisions in these Acts and Schedule 1 to the TAA reflects that you are only obliged to pay, and we are only obliged to refund, amounts which have been included in an assessment – so, reference is now made to assessed net amounts, assessed net fuel amounts and assessed amounts of indirect tax.

Similar to the existing provisions, which treat any overpayments of the net amount or net fuel amount as an amount that is payable to us at the time of the overpayment, the GST Act and Fuel Tax Act are amended to reflect this. Any amounts which become overpaid to you as a result of an amendment to your assessment, are treated as assessed net amounts or assessed net fuel amounts that become payable at the time the amounts are paid to you.

Correcting mistakes

Under the assessment system, you are still able to correct minor errors in prior tax periods, in the current tax period.

Where the error falls outside the time and correction limits that the Commissioner determines, you need to amend the relevant earlier assessment by requesting an amendment.

For more information see:

- [Correct a mistake or amend a return](#)

- Fuel tax credits – Making adjustments and correcting errors

Objections

Under the assessment system, lodging your activity statement will result in an assessment that will be a reviewable taxation decision. You no longer have to ask for an assessment to lodge an objection.

Where you are dissatisfied with:

- an assessment – you can lodge an objection within 4 years and one day from the issue of the notice of the assessment
- an amended assessment – you can lodge an objection, either within 4 years of when the notice of the assessment is given to you, or 60 days after the relevant notice of amended assessment is given to you, whichever is later. However, an objection against an amended assessment is limited to the particular or particulars that have been amended.

You may also object to an indirect tax private ruling. However, where an assessment has been made for the same tax period to which the private ruling relates, then an objection can only be lodged against the assessment, not the private indirect tax ruling.

For more information see [Object to an ATO decision](#).

Time limit on entitlement to credits

Your entitlement to a GST or fuel tax credit ceases if the credit is not taken into account in an assessment within the 4-year credit time limit. The 4-year credit time limit 4 years from the due date of the BAS for the tax period or fuel tax return period in which you could have first claimed the credit – setting aside any requirement to hold a tax invoice. You can claim the credit in any tax period but it must be included in an assessment that is made within the 4-year credit time limit. If you are neither registered nor required to be registered for GST, and you have not previously claimed a particular fuel tax credit entitlement, you must claim the fuel tax credit within 4 years from the day you acquired the fuel.

For more information see:

- [Time limit on GST credits](#)

- Fuel tax credits.

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Definitions

Definitions of terms relating to self-assessment for indirect taxes.

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Activity statement

You use an activity statement to report your business tax entitlements and obligations, including GST, WET, LCT, fuel tax credits (as applicable), pay as you go (PAYG) instalments, PAYG withholding and fringe benefit tax instalments. From 1 July 2012, we will be taken to have made an assessment of an assessable amount worked out in accordance with information stated in your activity statement. Your

activity statement is taken to be your notice of assessment, given to you on the date your activity statement is given to us.

Assessable amount

A net amount, net fuel amount, other indirect tax amount or a credit under an indirect tax law is an assessable amount.

Customs

Australian Border Force.

Fuel tax credits

You can claim a credit for taxable fuel that you acquire or manufacture in, or import into, Australia to the extent that you do so for use in carrying on your enterprise. The amount of fuel tax credits you can claim depends on when you acquired the fuel, what fuel you use and the activity you use it in.

You can also claim fuel tax credits if you are a householder using fuel to generate domestic electricity or non-profit organisation that is not required to be registered for GST, operating emergency vehicles or vessels. You will claim these credits on a claim form.

Fuel tax return period

If you are not registered for GST, nor required to be registered for GST, your fuel tax return period is the period specified in the claim form.

GST credits

You can claim a credit for the GST included in the price of goods or services you purchase for your business, unless you use the purchase to make input-taxed sales.

If you use the purchase partly for private purposes, you will not be able to claim a credit for the full amount of GST, only for the amount that relates to business use.

Net fuel amount

The net fuel amount is the amount of fuel tax credit entitlements, taking into account any adjustments, for a tax period or fuel tax return period.

Particular

A particular is an individual element that results in an increase or decrease in the assessable amount for a tax period. For indirect tax, a particular can be about a single sale or a single purchase, provided it individually results in a change to the net amount or net fuel amount.

Tax period

A tax period may be monthly, quarterly or annually, and refers to how frequently you lodge your activity statement.

See also

- GST definitions

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Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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