



Don't miss out on fuel tax credits

Check if you can claim fuel tax credits before you lodge your business activity statement (BAS).

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If you're registered for GST and fuel tax credits, you can claim credits for the excise duty paid on fuel used in **eligible business activities**.

This includes fuel used in:

- machinery, plant and equipment
- light vehicles travelling on private roads or off public roads (you can't claim for fuel used on public roads)
- heavy vehicles.

Remember to check that you're only claiming for **eligible fuels**. For example, diesel exhaust fluids (such as Adblue or other additives) aren't taxable fuels – they don't attract excise duty so you can't claim credits for them.

You claim fuel tax credits by completing the label 7D on your BAS.

The rate you use depends on:

- when you acquired the fuel (not when you use it)
- the type of fuel
- the activities it's used for.

Rates changed on 1 July and 5 August so the **fuel tax credit calculator** is an easy way to ensure you're applying the correct rates. Just answer a few questions and it'll tell you the amounts to record on your BAS label.

You need to apportion your fuel so you're only claiming the fuel tax credits you're entitled to. You need to keep complete records to

support your claim and methodology – regardless of the method you use.

Read our **tips to get your fuel tax credits right** to find out more.

Lodging via **online services** or a registered tax or BAS agent may also give you extra time to lodge and pay.

If you already lodge online but still receiving paper from us, consider updating your ATO communication preferences from 'paper' to 'online'. This will allow you to receive correspondence more quickly, receive less paper and save the time it takes to file these documents.

QC 103156

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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