FTD 2019/1EC - Compendium

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Australian Government
Australian Taxation Office

Public advice and guidance compendium – FTD 2019/1

Relying on this Compendium

This Compendium of comments provides responses to comments received on draft FTD 2019/D1 *Fuel tax: fuel tax credits - vehicles and satisfying environmental criteria*. It is not a publication that has been approved to allow you to rely on it for any purpose and is not intended to provide you with advice or guidance, nor does it set out the ATO's general administrative practice. Therefore, this Compendium does not provide protection from primary tax, penalties or interest for any taxpayer that purports to rely on any views expressed in it.

Summary of issues raised and responses

Issue number	Issue raised	ATO response
1	Concerns were raised that when finalised, the draft Determination would encourage non-compliance as a result of its explanation of when a motor vehicle is used primarily on an agricultural property and therefore create inequity in the transport industry.	Noted. These comments do not raise any specific concerns about the interpretation of the 'primarily on an agricultural property' rule at subparagraph 41-25(2)(a)(ii) of the *Fuel Tax Act 2006* (FTA), but are concerned with whether there is an inequitable impact. Non-compliance with section 41-25 of the FTA in relation to 'primarily on an agricultural property' continues to form part of the ATO risk identification and compliance program. The view in the draft Determination is an amalgamation of the views expressed in existing ATO Interpretative Decisions ATO ID 2007/100, ATO ID 2007/120, ATO ID 2007/156 and ATO ID 2007/65 and should not give rise to any additional risk of non-compliance.