



GSTA TPP 055 - Goods and services tax: Is a diesel fuel grant, or diesel fuel rebate consideration for a taxable supply?

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 This document has changed over time. This is a consolidated version of the ruling which was published on *14 June 2005*



Goods and Services Tax Advice

Goods and services tax: Is a diesel fuel grant, or diesel fuel rebate consideration for a taxable supply?

Preamble

*This document is a ruling for the purposes of section 37 of the Taxation Administration Act 1953. It illustrates the principles contained in **Goods and Services Tax Ruling GSTR 2000/11 on grants**. You can rely on the information presented in this document, which provides advice on the operation of the GST system.*

Answer

No, diesel fuel rebates and diesel fuel grants are not consideration for supplies, and therefore cannot be consideration for taxable supplies..

Explanation

Applicants for these payments lodge an application for payment of an existing entitlement. While the information contained in the application for payment is a supply, the information contained in the application is not the purpose for which the rebate or grant is paid. For GST purposes the payment is therefore not consideration for the information contained on the application.

There is nothing 'given up' by the grantee in exchange for the grant. The application is machinery to take advantage of an existing right.

Application of this GST Advice

This GST Advice is based on GSTR 2000/11. It explains our view of the law as it applied from 1 July 2000. You can rely upon this GST Advice on and from its date of issue for the purposes of section 37 of the *Taxation Administration Act 1953*. Goods and Services Tax Ruling GSTR 1999/1 explains the GST rulings system and our view of when you can rely on our interpretation of the law in GST public and private rulings.

If this GST Advice conflicts with a previous private ruling that you have obtained, this public ruling prevails. However, if you have relied on a private ruling, you are protected in respect of what you have done up to the date of issue of this public ruling. This means that if you have underpaid an amount of GST, you are not liable for the shortfall prior to the date of issue of this later ruling. Similarly, you are not liable to repay an amount overpaid by the Commissioner as a refund.

Commissioner of Taxation

Date

Subject references:

diesel fuel grants
diesel fuel rebates
consideration for a supply

Other references:

Energy grants credit scheme booklet

ATO references

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